

Larkspur-Corte Madera School District



To: Dr. Brett Geithman, Superintendent

From: Paula Rigney, Chief Business Official

Date: December 14, 2020

Re: 2020-21 First Interim Budget - All Funds

BUDGET NEWS

The Governor's 2020-2021 Budget was approved in June, 2020. The revised state budget, as it impacts education, was similar in nature to his May Revise proposal, with small conservative changes as to how the one-time funds would be dispersed (specific grants, general fund unrestricted one-time funds, Learning Loss Mitigation funds, COVID-19 relief funds, etc.) and the STRS/PERS implemented rates at the state level. The Governor's office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets because of the presumed unsustainability of the local/state/national/global economy.

The District gathered feedback from numerous stakeholders (staff, parents, District Advisory Panel, District Leadership Alliance, CSEA, LCMEA, DELAC and Fiscal Advisory Committee) during the preparation of the 2020-21 budget process. Their recommendations guided the District to develop the current approved budget. District staff are continuously updating the 2020-21 Budget and developed a conservative Multi-Year Projection for the out years 2021-23 Budget. The District used recommendations from the Governor's Adopted Budget, FCMAT, School Services of California and local governmental agencies to develop the 2020-21 First Interim Budget and the Multi-Year Projection (MYP). The amount of information available is not as detailed as in past years due to so many unknowns of the current and future state of the local/state/national/global economy. Assumptions are made based on the most current information available at the time of First Interim Budget development.

Message from the Marin County Office of Education on Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at a minimum, equal to two months of average general fund operating expenditures, or about 17-20%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

The unknown financial implications of COVID-19 can greatly affect the District's already low reserve level. The District adopted approximately one million dollars in cuts in the 2018-19 budget year. The District made approximately \$817,000 in cuts within all personnel groups, and \$330,000 in operational expenses. The District then imposed a hiring freeze, reduced FTE within non-represented groups and made additional operational cuts where possible for the current 2020-21 adopted budget (reduction of approximately \$800,000). Our District is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits based on the last three budget years.

The District has used the following assumptions in building the 2020-21 First Interim Budget and the Multi-Year Projection (2020-21 through 2022-23):

Revenues Assumptions:

- Property Tax Growth
 - In 2020-21 a 5.5% property tax growth from previous year, 2.25% property tax growth for 2021-22 and 0% property tax growth for 2022-23 and out years
 - Please note that 1% of property tax growth is approximately \$114K
 - The District is projecting property tax loss in both commercial and residential in out years due to the unknown effects of COVID-19
- LCFF Revenue Assumptions: From 2020-21 through 2022-23
 - Significant decrease by 2022-23 and then a relatively slow increase in enrollment in 2023-24
 - 96% ADA to enrollment
 - 0% COLA to LCFF Base
- SPARK contribution projected at \$1,250,000 from 2020-21 through 2022-23
- Lottery revenues projected with a reduction of 30% in funding for 2020-21 through 2022-23
- Mandated Block Grant projected flat funded from 2020-21 through 2022-23
- Federal revenues projected with a reduction of 12% from 2020-21 through 2022-23
- Special Education projected at flat funded from 2020-21 to 2022-23
- Parcel tax projected at current number of parcels with 5% escalation from 2020-21 to 2022-23

- Lease revenue based upon current signed leases from 2020-21 to 2022-23
- Local revenues with a reduction due to impact of COVID-19 to facility rentals from 2020-21 to 2022-23

Expenditures Assumptions:

- Staffing Assumptions
 - Step and Column included
 - No change to the salary schedule
 - Current Staffing included in 2020-21
 - Absorption of some open positions from 2019-20
 - Reduction in 0.2 FTE for District Nurse
 - Absorption of 2.8 FTE Teaching
 - 1 FTE Confidential Classified layoff
 - Staffing in 2021-22 includes reinstating positions not filled in 2020-21
 - 4.1 FTE Certificated Teachers
 - 0.4 FTE Assistant Principal
 - Staffing reductions in 2021-22 reflecting Phase II recommendations from the 2020-21 Budget Adoption committees
 - Totalling approximately \$514,740
- STRS and PERS Rates:
 - Based on the current enacted legislation and budget adoption
 - STRS: 16.15%
 - PERS: 22.70%
 - The Governor's Adopted Budget approved lower rates of STRS at 16.15% and PERS at 20.70% in 2020-21 and STRS at 16.0% and PERS at 23% in 2021-22
- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
 - Reduction of professional development budget by \$140,000 for 2020-21.
 - Reinstating professional development budget by \$60,000 in 2021-22
 - Reinstating professional development budget by \$80,000 in 2022-23
- Please note, the current MYP does not reflect budgeting for additional unknown expenditures due to implementing a new educational model and requirements imposed by the health department and/or CDC.
 - Possible additional costs maybe as follows:
 - Additional staff to cover unexpected absences
 - Additional licenses/software/devices
 - Supervision for additional cohort groups
 - Different model of providing lunch service
 - Childcare

The District is presenting a MYP that models a majority of the Phase I recommendations totaling approximately \$800,000 and indicates Phase II reductions totaling a \$514,740 in 2021-22. Phase I and II recommendation where presented to the board at the May 27, 2020 board meeting.

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2020-21 budget are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all of the expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

Revenues

Local Control Funding Formula (LCFF) Revenues: \$13,463,945

The State is funding the LCFF at a 0% Cost of Living Adjustment (COLA). LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2020-21 through 2022-23. The District is projected to receive \$13,463,945 in LCFF revenue for 2020-21, an increase of \$922,679 over the 2019-20 funded level due to COLA, "Gap" funding, and local property tax growth. The \$922,679 increase is attributed to the District's excess property tax.

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used projections indicate the District will be Basic Aid funded for 2020-21 through 2021-22.

Federal Funding: \$819,614

Federal funding consists of \$213,056 in Special Education Funding, \$506,525 ESSER/Learning Loss Mitigation Funding (one-time), \$100,033 in Elementary and Secondary Education Act (ESEA) funding (Title I, II, III and IV).

State Funding: \$1,412,311

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$242,337, Mandated Cost Block Grant of \$47,736, State Mental Health funding of \$49,646 and Learning Loss Mitigation funds (one-time) of \$106,701.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (a \$965,891 increase to both State Revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,199,214

Parcel tax revenue of \$3,352,450 has been budgeted based upon preliminary estimates of the approved Measure A at \$831.56 per parcel for the 2020-21 fiscal year.

SPARK has updated their contribution to the General Fund to \$1,250,000, based upon current budget development meetings.

Lease and local revenue of \$798,969 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) has updated their contribution to the General Fund to \$797,795, based upon current budget development meetings and average daily attendance reporting.

Expenditures

Employee salaries and benefits equal 83.02% of the District's expenditures. The remaining 16.98% of the budget funds are contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, and Workers' Compensation rates. Any new hire positions not filled at the time of adoption are budgeted for the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The *CAFETERIA FUND* (Fund 13) was budgeted based on historical operations using current reimbursement rates, indirect cost rate, and anticipated food services contract rates for 2020-21. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. The District will be publishing a Request for Proposal in March 2021 to see if any other Food Service Management Companies can meet our requirements for the 2021-22 school year.

The *BOND FUND* budget (Fund 21) includes the three main 2014 Measure D projects which were completed in September of 2017. There are no expenditures included in the proposed budget due to all remaining funds having been spent. Now that the books have been closed for 2019-20, the fund will be re-categorized as facilities fund for parks and recreation agreements and District wide facilities projects.

The *DEVELOPER FEE FUND* (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April of 2014. The District is estimating another slight developer fee decrease, but is hopeful it will come in flat from prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential/commercial property tax loss, local reserve levels, etc.

- 2) **2020-21 First Interim Budget for the General Fund** – An updated budget for 2020-21, which projects how the District will close out the year and the summary of the General Fund budget for 2020-21. This form is presented in the SACS alternative form.
- 3) **2020-21 through 2023-24 MYP** – As required by AB 1200, the MYP is a projection of 2020-21 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Marin Common Message** – Marin County Office of Education’s summary of the Governor’s Adopted Budget and budget recommendations.
- 5) **Additional Budget Reference Materials:**
 - a. School Services of California 2020-21 (revised 10-30-2020) Adopted State Budget for 2020-21 Dartboard – SSC summary of the 2020-21 approved budget
 - b. School Services of California Article on LAO Analyzes State Education Spending Plan
 - c. Legislative Analyst’s Office (LAO) Article – The 2020-21 Spending Plan – Proposition 98 and K-12 Education
 - d. School Services of California Article on Foreshadowing the Impact of Declining Enrollment on 2022-23

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2020-21 General Fund Budget



KEY BUDGET ASSUMPTIONS

2020-21 First Interim

December 14, 2020

The following Budget Assumptions are based on the Governor's 2020-2021 Adopted Budget and Governor's Workshop by School Services of California (SSC) (July 2020/November 2020 dart board), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analyst's Office, State Department of Finance, and Marin County Office of Education Common Message.

2020-21 General Fund LCFF FUNDED

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$13,463,946 is based upon the Governor's Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
*1483.37	96.0%	100%	0%	12.08%

- Federal Revenue \$819,614 (12% decrease plus additional one-time ESSER/Learning Loss Mitigation Funding grants)
- Other State Revenue of \$1,412,311 (addition of one-time LLMF grant)
- Other Local Revenues \$6,199,214
 - Parcel Taxes approved for \$3,352,450
 - SPARK funding approved for \$1,250,000
 - SELPA funding approved \$797,795
 - Leases/Rentals/Interest anticipated funding of \$798,969

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$17,702,707

- Projected salaries (step and column) based upon current staffing and placement/hiring as of October 30, 2020
 - Salaries and statutory benefits reflect the hiring freeze proposal presented to the Board of Trustees on May 27, 2020 and lay-off of 1 FTE Confidential Classified (totaling approximately \$690K)
 - Reinstated 0.2 FTE Nurse and 1.0 FTE Custodian

- Health and Welfare \$10,500 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate of 16.15% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate of 20.70% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.621% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates

Non-Salary Accounts: \$3,621,995

- Includes reduction of professional development by \$140,000, technology, and the curriculum adoption plan
- Increase in 4000 and 5000 object categories, accounted for carry-over budgeted expenditures, expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA). Expenditures are associated with COVID-19 and Learning Loss Mitigation funds.

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2021-22 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$13,226,404 is based upon the Governor's 2020-21 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
*1483.37	96.0%	100%	0%	12.05%

- Federal Revenue \$301,085 (12% decrease)
- Other State Revenue of \$1,264,942
- Other Local Revenues \$6,373,550
 - Parcel Taxes approved for \$3,520,073
 - SPARK funding projection of \$1,250,000
 - SELPA funding projection of \$797,795
 - Leases/Rentals/Interest anticipated funding of \$805,682

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$18,227,107

- Projected salaries (step and column) based upon actual staffing and placement/hiring as of October 30, 2020 for the 2020-21 fiscal year, and two subsequent years
 - Reinstatement of the following positions in 2021-22
 - 4.1 FTE Certificated Teachers

- 0.4 FTE Assistant Principal
- Health and Welfare \$10,500 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate of 16.0% based upon STRS current adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 23% based upon PERS adopted rate
- Workers' Compensation rate 1.621% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates
- Phase II reductions totaling approximately \$514,740, presented to the Board at the May, 2020 board meeting.

Non-Salary accounts: \$3,477,708

- Includes reinstating of professional development by \$60,000, technology, and the curriculum adoption plan
- Decreases in 4000 and 5000 object categories, which had accounted for carry-over purchases from previous fiscal year and one-time Learning Loss Mitigation Funds purchases. Future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA).

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2022-23 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$13,209,637 is based upon the Governor's May Revise LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1399.54	96.0%	100%	0%	11.69%

- Federal Revenue \$290,522 (12% decrease)
- Other State Revenue of \$1,246,098
- Other Local Revenues \$6,556,352
 - Parcel Taxes approved for \$3,696,076
 - SPARK funding commitment projection of \$1,250,000
 - SELPA funding projection of \$797,795
 - Leases/Rentals/Interest anticipated funding of \$812,481

EXPENDITURES

Salaries & Benefits: \$18,881,001

- Projected salaries (step and column) based upon actual staffing and placement/hiring as of October 30, 2020 for the 2020-21 fiscal year and the 2021-22 reinstated positions

- Health and Welfare \$10,500 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 18.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 26.3% based upon PERS adopted rate
- Workers' Compensation rate 1.621% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.05%) are based upon actual rates

Non-Salary accounts \$3,450,570

- Includes reinstating professional development by \$60,000 (2021/22) and \$80,000 (2022/23), technology, and the curriculum adoption plan
- Decreases in 4000 and 5000 object categories, which had accounted for carry-over purchases from previous fiscal year. Future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA).

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

230 Doherty, Larkspur CA 94939 (415) 927-6960 www.lcmschools.org

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Dr. Brett Geithman



2020-2021 FIRST INTERIM

December 14, 2020



2020-2021 FIRST INTERIM

FIRST INTERIM CERTIFICATION FOR THE FISCAL YEAR 2020-2021

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____
District Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 14, 2020

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Paula F. Rigney

Telephone: 415-927-6960

Title: Chief Business Official

E-mail: prigney@lcmschools.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2020-21 Original Budget	2020-21 Board Approved Operating Budget	2020-21 Actuals to Date	2020-21 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
SIAl	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

2020-2021 FIRST INTERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,691,600.00	12,691,600.00	4,470,119.59	13,463,944.99	772,344.99	6.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	206,609.00	206,609.00	18,253.28	221,743.28	15,134.28	7.3%
4) Other Local Revenue		8600-8799	4,280,642.00	4,280,642.00	226,783.30	4,151,418.69	(129,223.31)	-3.0%
5) TOTAL, REVENUES			17,178,851.00	17,178,851.00	4,715,156.17	17,837,106.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,470,322.00	7,470,322.00	2,032,222.13	7,483,238.28	(12,916.28)	-0.2%
2) Classified Salaries		2000-2999	1,664,468.00	1,664,468.00	515,497.96	1,766,791.00	(102,323.00)	-6.1%
3) Employee Benefits		3000-3999	3,284,746.00	3,284,746.00	947,936.11	3,178,461.00	106,285.00	3.2%
4) Books and Supplies		4000-4999	214,611.00	214,611.00	49,140.75	194,611.00	20,000.00	9.3%
5) Services and Other Operating Expenditures		5000-5999	950,900.00	950,900.00	278,605.05	1,076,963.58	(126,063.58)	-13.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	32,245.00	32,245.00	12,358.73	32,245.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,505.00)	(2,505.00)	0.00	(2,505.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			13,614,787.00	13,614,787.00	3,835,760.73	13,729,804.86		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,564,064.00	3,564,064.00	879,395.44	4,107,302.10		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	286.90	286.89	(286.89)	New
3) Contributions		8980-8999	(3,282,892.00)	(3,282,892.00)	0.00	(3,402,501.54)	(119,609.54)	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,282,892.00)	(3,282,892.00)	(286.90)	(3,402,788.43)		

2020-21 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			281,172.00	281,172.00	879,108.54	704,513.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,400,029.39	1,400,029.39		2,295,290.95	895,261.56	63.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,029.39	1,400,029.39		2,295,290.95		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,029.39	1,400,029.39		2,295,290.95		
2) Ending Balance, June 30 (E + F1e)			1,681,201.39	1,681,201.39		2,999,804.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100,000.00	100,000.00		100,000.00		
Reserve for Special Ed. Services	0000	9780	100,000.00					
Reserve for Special Ed. Services	0000	9780		100,000.00				
Reserve for Special Ed. Services	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,581,201.39	1,581,201.39		2,999,804.62		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	922,285.00	922,285.00	4,181,715.00	1,025,408.00	103,123.00	11.2%
Education Protection Account State Aid - Current Year		8012	296,682.00	296,682.00	74,580.00	296,674.00	(8.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,889.00	47,889.00	0.00	47,445.00	(444.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,919,818.00	10,919,818.00	0.00	11,397,297.00	477,479.00	4.4%
Unsecured Roll Taxes		8042	217,036.00	217,036.00	197,162.89	223,533.00	6,497.00	3.0%
Prior Years' Taxes		8043	9,388.00	9,388.00	15,742.71	9,388.00	0.00	0.0%
Supplemental Taxes		8044	308,220.00	308,220.00	0.00	492,999.00	184,779.00	60.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	918.99	918.99	918.99	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,721,318.00	12,721,318.00	4,470,119.59	13,493,662.99	772,344.99	6.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(29,718.00)	(29,718.00)	0.00	(29,718.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,691,600.00	12,691,600.00	4,470,119.59	13,463,944.99	772,344.99	6.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
RCC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	47,736.00	47,736.00	0.00	47,736.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	158,873.00	158,873.00	18,253.28	174,007.28	15,134.28	9.5%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			206,609.00	206,609.00	18,253.28	221,743.28	15,134.28	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,430,067.00	3,430,067.00	0.00	3,352,450.00	(77,617.00)	-2.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	588,736.00	588,736.00	204,756.38	537,129.69	(51,606.31)	-8.8%
Interest		8660	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	256,839.00	256,839.00	22,026.94	256,839.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,280,642.00	4,280,642.00	226,783.30	4,151,418.69	(129,223.31)	-3.0%
TOTAL REVENUES			17,178,851.00	17,178,851.00	4,715,156.17	17,837,106.96	658,255.96	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	6,270,815.00	6,270,815.00	1,674,690.07	6,273,395.28	(2,580.28)	0.0%
Certificated Pupil Support Salaries		1200	207,788.00	207,788.00	58,092.42	221,125.00	(13,337.00)	-6.4%
Certificated Supervisors' and Administrators' Salaries		1300	976,719.00	976,719.00	299,439.64	973,718.00	3,001.00	0.3%
Other Certificated Salaries		1900	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,470,322.00	7,470,322.00	2,032,222.13	7,483,238.28	(12,916.28)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	100,950.00	100,950.00	27,282.54	122,086.00	(21,126.00)	-20.9%
Classified Support Salaries		2200	644,371.00	644,371.00	195,603.59	679,849.00	(35,478.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	175,033.00	175,033.00	58,344.32	175,033.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	711,002.00	711,002.00	222,342.05	727,668.00	(16,666.00)	-2.3%
Other Classified Salaries		2800	33,102.00	33,102.00	11,925.46	62,155.00	(29,053.00)	-87.8%
TOTAL, CLASSIFIED SALARIES			1,664,468.00	1,664,468.00	515,497.98	1,766,791.00	(102,323.00)	-6.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,301,594.00	1,301,594.00	320,856.07	1,183,276.00	138,318.00	10.6%
PERS		3201-3202	375,461.00	375,461.00	106,612.48	348,994.00	26,467.00	7.0%
QASDI/Medicare/Alternative		3301-3302	230,286.00	230,286.00	67,952.93	230,286.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	975,663.00	975,663.00	256,874.56	975,663.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,369.00	4,369.00	1,278.23	4,369.00	0.00	0.0%
Workers' Compensation		3601-3602	140,525.00	140,525.00	41,508.23	140,525.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,607.43	58,500.00	(58,500.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	256,848.00	256,848.00	151,248.18	256,848.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,284,746.00	3,284,746.00	947,936.11	3,178,461.00	106,285.00	3.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Books and Other Reference Materials		4200	25,000.00	25,000.00	2,877.64	20,000.00	5,000.00	20.0%
Materials and Supplies		4300	178,111.00	178,111.00	39,771.75	183,111.00	(5,000.00)	-8.4%
Noncapitalized Equipment		4400	10,500.00	10,500.00	6,691.35	10,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			214,611.00	214,611.00	49,140.75	194,611.00	20,000.00	9.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	44,350.00	44,350.00	1,082.71	34,350.00	10,000.00	22.5%
Dues and Memberships		5300	30,400.00	30,400.00	18,547.54	28,000.00	2,400.00	7.9%
Insurance		5400-5450	164,279.00	164,279.00	164,478.00	206,238.58	(41,959.58)	-25.5%
Operations and Housekeeping Services		5500	217,721.00	217,721.00	(9,714.19)	212,721.00	5,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,250.00	21,250.00	1,746.34	21,250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,400.00	410,400.00	107,249.75	523,904.00	(113,504.00)	-27.7%
Communications		5900	62,500.00	62,500.00	(4,785.10)	50,500.00	12,000.00	19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			950,900.00	950,900.00	278,605.05	1,076,963.58	(126,063.58)	-13.3%

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	32,245.00	12,358.73	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	32,245.00	12,358.73	32,245.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,505.00)	(2,505.00)	0.00	(2,505.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,505.00)	(2,505.00)	0.00	(2,505.00)	0.00	0.0%
TOTAL, EXPENDITURES			13,614,787.00	13,614,787.00	3,835,760.73	13,729,804.86	(115,017.86)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8812	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	286.90	286.89	(286.89)	New
(d) TOTAL, USES			0.00	0.00	286.90	286.89	(286.89)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,282,892.00)	(3,282,892.00)	0.00	(3,402,501.54)	(119,609.54)	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,282,892.00)	(3,282,892.00)	0.00	(3,402,501.54)	(119,609.54)	3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,282,892.00)	(3,282,892.00)	(286.90)	(3,402,788.43)	(119,896.43)	3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	354,102.00	354,102.00	402,084.00	819,614.00	465,512.00	131.5%
3) Other State Revenue		8300-8599	1,071,610.00	1,071,610.00	124,150.54	1,190,567.54	118,957.54	11.1%
4) Other Local Revenue		8600-8799	2,008,696.00	2,008,696.00	3,479.00	2,047,795.00	39,099.00	1.9%
5) TOTAL REVENUES			3,434,408.00	3,434,408.00	529,713.54	4,057,976.54		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,164,174.00	2,164,174.00	650,483.22	2,289,054.00	(124,890.00)	-5.8%
2) Classified Salaries		2000-2999	872,551.00	872,551.00	297,357.45	963,939.00	(91,388.00)	-10.5%
3) Employee Benefits		3000-3999	2,090,142.00	2,090,142.00	298,942.67	2,021,214.00	68,928.00	3.3%
4) Books and Supplies		4000-4999	260,960.00	260,960.00	233,453.92	680,410.52	(419,450.52)	-160.7%
5) Services and Other Operating Expenditures		5000-5999	1,025,222.00	1,025,222.00	66,602.03	1,311,388.00	(286,166.00)	-27.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	301,746.00	301,746.00	609.00	328,089.00	(24,343.00)	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,505.00	2,505.00	0.00	2,505.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,717,300.00	6,717,300.00	1,547,448.29	7,594,609.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,282,892.00)	(3,282,892.00)	(1,017,734.75)	(3,636,632.98)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,282,892.00	3,282,892.00	0.00	3,402,501.54	119,609.54	3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,282,892.00	3,282,892.00	0.00	3,402,501.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,017,734.75)	(134,131.44)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		178,794.72	178,794.72	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		178,794.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		178,794.72		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		44,663.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		44,663.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.12)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	193,746.00	193,746.00	0.00	193,746.00	0.00	0.0%
Special Education Discretionary Grants		8182	19,310.00	19,310.00	0.00	19,310.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	36,448.00	36,448.00	0.00	50,195.00	13,747.00	37.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290						
			21,311.00	21,311.00	0.00	21,441.00	130.00	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	5,072.00	5,072.00	2,898.00	7,643.00	2,571.00	50.7%
Title III, Part A, English Learner Program	4203	8290	7,767.00	7,767.00	2,669.00	10,754.00	2,987.00	38.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,							
Other NCLB / Every Student Succeeds Act	5510, 5630	8290	9,000.00	9,000.00	0.00	10,000.00	1,000.00	11.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	61,448.00	61,448.00	396,497.00	506,525.00	445,077.00	724.3%
TOTAL, FEDERAL REVENUE			354,102.00	354,102.00	402,084.00	819,614.00	465,512.00	131.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	56,073.00	56,073.00	17,449.54	68,329.54	12,256.54	21.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,015,537.00	1,015,537.00	106,701.00	1,122,238.00	106,701.00	10.5%
TOTAL, OTHER STATE REVENUE			1,071,610.00	1,071,610.00	124,150.54	1,190,567.54	118,957.54	11.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	758,698.00	758,698.00	3,479.00	797,795.00	39,099.00	5.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,008,698.00	2,008,698.00	3,479.00	2,047,795.00	39,099.00	1.9%
TOTAL, REVENUES			3,434,408.00	3,434,408.00	529,713.54	4,057,976.54	623,568.54	18.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,491,857.00	1,491,857.00	461,059.59	1,621,892.00	(130,035.00)	-8.7%
Certificated Pupil Support Salaries		1200	549,103.00	549,103.00	148,352.31	543,958.00	5,145.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	123,214.00	123,214.00	41,071.32	123,214.00	0.00	0.0%
Other Certificated Salaries		1800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,164,174.00	2,164,174.00	650,483.22	2,289,064.00	(124,890.00)	-5.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	472,128.00	472,128.00	144,556.77	489,133.00	(17,005.00)	-3.6%
Classified Support Salaries		2200	165,264.00	165,264.00	59,754.56	219,286.00	(54,022.00)	-32.7%
Classified Supervisors' and Administrators' Salaries		2300	141,545.00	141,545.00	49,181.68	144,055.00	(2,510.00)	-1.8%
Clerical, Technical and Office Salaries		2400	22,920.00	22,920.00	24,471.78	40,771.00	(17,851.00)	-77.9%
Other Classified Salaries		2900	70,694.00	70,694.00	19,392.66	70,694.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			872,551.00	872,551.00	297,357.45	963,939.00	(91,388.00)	-10.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,363,778.00	1,363,778.00	97,345.89	1,287,770.00	76,008.00	5.6%
PERS		3201-3202	189,646.00	189,646.00	63,605.07	196,726.00	(7,080.00)	-3.7%
QASDI/Medicare/Alternative		3301-3302	112,318.00	112,318.00	32,202.64	112,318.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	374,779.00	374,779.00	89,960.81	374,779.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,496.00	1,496.00	474.07	1,496.00	0.00	0.0%
Workers' Compensation		3601-3602	44,053.00	44,053.00	15,354.19	44,053.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	4,072.00	4,072.00	0.00	4,072.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,090,142.00	2,090,142.00	298,942.67	2,021,214.00	68,928.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,500.00	24,500.00	8,688.25	154,505.94	(130,005.94)	-530.6%
Books and Other Reference Materials		4200	38,640.00	38,640.00	2,064.07	51,076.54	(12,436.54)	-32.2%
Materials and Supplies		4300	140,320.00	140,320.00	168,191.32	348,429.04	(208,109.04)	-148.3%
Noncapitalized Equipment		4400	57,500.00	57,500.00	54,510.28	128,399.00	(68,899.00)	-119.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			260,960.00	260,960.00	233,453.92	680,410.52	(419,450.52)	-160.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	67,000.00	67,000.00	3,031.69	37,380.00	29,620.00	44.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	75,223.00	75,223.00	14,171.94	65,223.00	10,000.00	13.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	882,999.00	882,999.00	49,398.40	1,208,785.00	(325,786.00)	-36.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,025,222.00	1,025,222.00	66,602.03	1,311,388.00	(286,166.00)	-27.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	81,784.00	81,784.00	609.00	106,127.00	(24,343.00)	-29.8%
Payments to County Offices		7142	219,962.00	219,962.00	0.00	219,962.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			301,746.00	301,746.00	609.00	326,089.00	(24,343.00)	-8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,505.00	2,505.00	0.00	2,505.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,505.00	2,505.00	0.00	2,505.00	0.00	0.0%
TOTAL, EXPENDITURES			6,717,300.00	6,717,300.00	1,547,448.29	7,594,609.52	(877,309.52)	-13.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,282,892.00	3,282,892.00	0.00	3,402,501.54	119,609.54	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,282,892.00	3,282,892.00	0.00	3,402,501.54	119,609.54	3.6%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			3,282,892.00	3,282,892.00	0.00	3,402,501.54	(119,609.54)	3.6%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,691,600.00	12,691,600.00	4,470,119.59	13,463,944.99	772,344.99	6.1%
2) Federal Revenue		8100-8299	354,102.00	354,102.00	402,084.00	819,614.00	465,512.00	131.5%
3) Other State Revenue		8300-8599	1,278,219.00	1,278,219.00	142,403.82	1,412,310.82	134,091.82	10.5%
4) Other Local Revenue		8600-8799	6,289,338.00	6,289,338.00	230,262.30	6,199,213.69	(90,124.31)	-1.4%
5) TOTAL, REVENUES			20,613,259.00	20,613,259.00	5,244,869.71	21,895,083.50		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,634,496.00	9,634,496.00	2,682,706.35	9,772,302.28	(137,806.28)	-1.4%
2) Classified Salaries		2000-2999	2,537,019.00	2,537,019.00	812,855.41	2,730,730.00	(193,711.00)	-7.6%
3) Employee Benefits		3000-3999	5,374,888.00	5,374,888.00	1,246,878.78	5,199,675.00	175,213.00	3.3%
4) Books and Supplies		4000-4999	475,571.00	475,571.00	282,594.67	875,021.52	(399,450.52)	-84.0%
5) Services and Other Operating Expenditures		5000-5999	1,976,122.00	1,976,122.00	345,207.08	2,388,351.58	(412,229.58)	-20.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	333,991.00	333,991.00	12,967.73	358,334.00	(24,343.00)	-7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,332,087.00	20,332,087.00	5,383,209.02	21,324,414.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			281,172.00	281,172.00	(138,339.31)	570,669.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	286.90	286.89	(286.89)	New
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(286.90)	(286.89)		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			281,172.00	281,172.00	(138,626.21)	570,382.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,400,029.39	1,400,029.39		2,474,085.67	1,074,056.28	76.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,400,029.39	1,400,029.39		2,474,085.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,400,029.39	1,400,029.39		2,474,085.67		
2) Ending Balance, June 30 (E + F1e)			1,681,201.39	1,681,201.39		3,044,467.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		44,663.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100,000.00	100,000.00		100,000.00		
Reserve for Special Ed. Services	0000	9780	100,000.00					
Reserve for Special Ed. Services	0000	9780		100,000.00				
Reserve for Special Ed. Services	0000	9780				100,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,581,201.39	1,581,201.39		2,899,804.50		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	922,285.00	922,285.00	4,181,715.00	1,025,408.00	103,123.00	11.2%
Education Protection Account State Aid - Current Year		8012	296,682.00	296,682.00	74,580.00	296,674.00	(8.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,889.00	47,889.00	0.00	47,445.00	(444.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	10,919,818.00	10,919,818.00	0.00	11,397,287.00	477,479.00	4.4%
Unsecured Roll Taxes		8042	217,036.00	217,036.00	197,162.89	223,533.00	6,497.00	3.0%
Prior Years' Taxes		8043	9,388.00	9,388.00	15,742.71	9,388.00	0.00	0.0%
Supplemental Taxes		8044	308,220.00	308,220.00	0.00	492,999.00	184,779.00	60.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	918.99	918.99	918.99	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,721,318.00	12,721,318.00	4,470,119.59	13,493,662.99	772,344.99	6.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(29,718.00)	(29,718.00)	0.00	(29,718.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,691,600.00	12,691,600.00	4,470,119.59	13,463,944.99	772,344.99	6.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	193,746.00	193,746.00	0.00	193,746.00	0.00	0.0%
Special Education Discretionary Grants		8182	19,310.00	19,310.00	0.00	19,310.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	36,448.00	36,448.00	0.00	50,195.00	13,747.00	37.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	21,311.00	21,311.00	0.00	21,441.00	130.00	0.6%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	5,072.00	5,072.00	2,898.00	7,643.00	2,571.00	50.7%
Title III, Part A, English Learner Program	4203	8290	7,767.00	7,767.00	2,689.00	10,754.00	2,987.00	38.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290	9,000.00	9,000.00	0.00	10,000.00	1,000.00	11.1%
Other NCLB / Every Student Succeeds Act		8290	9,000.00	9,000.00	0.00	10,000.00	1,000.00	11.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	61,448.00	61,448.00	396,497.00	506,525.00	445,077.00	724.3%
TOTAL, FEDERAL REVENUE			354,102.00	354,102.00	402,084.00	819,614.00	465,512.00	131.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,736.00	47,736.00	0.00	47,736.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materl:		8560	214,946.00	214,946.00	35,702.82	242,336.82	27,390.82	12.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,015,537.00	1,015,537.00	106,701.00	1,122,238.00	106,701.00	10.5%
TOTAL, OTHER STATE REVENUE			1,278,219.00	1,278,219.00	142,403.82	1,412,310.82	134,091.82	10.5%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,430,087.00	3,430,067.00	0.00	3,352,450.00	(77,617.00)	-2.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	588,736.00	588,736.00	204,756.36	537,129.69	(51,606.31)	-8.8%
Interest		8660	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,506,839.00	1,506,839.00	22,026.94	1,506,839.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	758,698.00	758,698.00	3,479.00	797,795.00	39,099.00	5.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,289,338.00	6,289,338.00	230,262.30	6,199,213.69	(90,124.31)	-1.4%
TOTAL, REVENUES			20,613,259.00	20,613,259.00	5,244,869.71	21,895,083.50	1,281,824.50	6.2%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,762,672.00	7,762,672.00	2,135,749.66	7,895,287.28	(132,615.28)	-1.7%
Certificated Pupil Support Salaries		1200	756,891.00	756,891.00	206,444.73	765,083.00	(8,192.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,099,933.00	1,099,933.00	340,510.96	1,096,932.00	3,001.00	0.3%
Other Certificated Salaries		1900	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,634,496.00	9,634,496.00	2,682,705.35	9,772,302.28	(137,806.28)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	573,088.00	573,088.00	171,839.31	611,219.00	(38,131.00)	-6.7%
Classified Support Salaries		2200	809,635.00	809,635.00	255,358.15	899,135.00	(89,500.00)	-11.1%
Classified Supervisors' and Administrators' Salaries		2300	316,578.00	316,578.00	107,526.00	319,088.00	(2,510.00)	-0.8%
Clerical, Technical and Office Salaries		2400	733,922.00	733,922.00	246,813.83	768,439.00	(34,517.00)	-4.7%
Other Classified Salaries		2900	103,796.00	103,796.00	31,318.12	132,849.00	(29,053.00)	-28.0%
TOTAL, CLASSIFIED SALARIES			2,537,019.00	2,537,019.00	812,855.41	2,730,730.00	(193,711.00)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,665,372.00	2,665,372.00	418,201.96	2,451,046.00	214,326.00	8.0%
PERS		3201-3202	565,107.00	565,107.00	170,217.55	545,720.00	19,387.00	3.4%
OASDI/Medicare/Alternative		3301-3302	342,604.00	342,604.00	100,155.57	342,604.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,350,442.00	1,350,442.00	348,835.37	1,350,442.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,865.00	5,865.00	1,750.30	5,865.00	0.00	0.0%
Workers' Compensation		3601-3602	184,578.00	184,578.00	56,862.42	184,578.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,607.43	58,500.00	(58,500.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	260,920.00	260,920.00	151,248.18	260,920.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,374,888.00	5,374,888.00	1,246,878.78	5,199,875.00	175,213.00	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	25,500.00	25,500.00	8,688.25	155,505.94	(130,005.94)	-509.8%
Books and Other Reference Materials		4200	63,640.00	63,640.00	4,741.71	71,076.54	(7,436.54)	-11.7%
Materials and Supplies		4300	318,431.00	318,431.00	207,963.08	511,540.04	(193,109.04)	-60.6%
Noncapitalized Equipment		4400	68,000.00	68,000.00	61,201.63	136,899.00	(68,899.00)	-101.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			475,571.00	475,571.00	282,594.67	875,021.52	(399,450.52)	-84.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	111,350.00	111,350.00	4,114.40	71,730.00	39,620.00	35.6%
Dues and Memberships		5300	30,400.00	30,400.00	18,547.54	28,000.00	2,400.00	7.9%
Insurance		5400-5450	164,279.00	164,279.00	164,478.00	206,238.58	(41,959.58)	-25.5%
Operations and Housekeeping Services		5500	217,721.00	217,721.00	(9,714.19)	212,721.00	5,000.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,473.00	96,473.00	15,918.28	86,473.00	10,000.00	10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,293,399.00	1,293,399.00	156,648.15	1,732,889.00	(439,290.00)	-34.0%
Communications		5900	62,500.00	62,500.00	(4,785.10)	50,500.00	12,000.00	19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,976,122.00	1,976,122.00	345,207.08	2,388,351.58	(412,229.58)	-20.9%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	81,784.00	81,784.00	609.00	106,127.00	(24,343.00)	-29.8%
Payments to County Offices		7142	219,962.00	219,962.00	0.00	219,962.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	32,245.00	12,358.73	32,245.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			333,991.00	333,991.00	12,967.73	358,334.00	(24,343.00)	-7.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,332,087.00	20,332,087.00	5,383,209.02	21,324,414.38	(992,327.38)	-4.9%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7618	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	286.90	286.89	(286.89)	New
(d) TOTAL, USES			0.00	0.00	286.90	286.89	(286.89)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(286.90)	(286.89)	286.89	New

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	40,697.40
7311	Classified School Employee Professional De	3,966.00
Total, Restricted Balance		<u>44,663.40</u>

2020-2021 FIRST INTERIM

FUND FORMS: 13, 14, 21, 25, 35 & 51

PLEASE NOTE THAT YOU WILL NOTICE LARGE PERCENTAGE DIFFERENCES IN COLUMN “F”. THIS IS DUE TO THE DIFFERENCE OF WHAT WAS PRESENTED AT BUDGET ADOPTION (JUNE) AND THE CURRENT PROJECTED DIFFERENCE (COLUMN E). AT BUDGET ADOPTION THE DISTRICT DOES NOT BUDGET FOR “CARRY OVER” AMOUNTS. “CARRY OVER” AMOUNTS ARE BUDGETED FOR AFTER UNAUDITED ACTUALS ARE FINALIZED.



2020-21 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,402.00	201,402.00	0.00	172,970.00	(28,432.00)	-14.1%
5) TOTAL, REVENUES			271,402.00	271,402.00	0.00	242,970.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,989.00	28,989.00	9,663.04	28,989.00	0.00	0.0%
3) Employee Benefits		3000-3999	12,590.00	12,590.00	3,917.95	11,981.00	609.00	4.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	229,823.00	229,823.00	8,333.50	269,554.85	(39,731.65)	-17.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			271,402.00	271,402.00	21,914.49	310,524.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(21,914.49)	(67,554.65)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(21,914.49)	(67,554.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,011.17	89,011.17		67,554.65	(21,456.52)	-24.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,011.17	89,011.17		67,554.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,011.17	89,011.17		67,554.65		
2) Ending Balance, June 30 (E + F1e)			89,011.17	89,011.17		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	89,011.17	89,011.17		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	200,002.00	200,002.00	0.00	171,570.00	(28,432.00)	-14.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			201,402.00	201,402.00	0.00	172,970.00	(28,432.00)	-14.1%
TOTAL, REVENUES			271,402.00	271,402.00	0.00	242,970.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,989.00	28,989.00	9,663.04	28,989.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,989.00	28,989.00	9,663.04	28,989.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,610.00	6,610.00	2,000.26	6,001.00	609.00	9.2%
OASDI/Medicare/Alternative		3301-3302	2,217.00	2,217.00	674.98	2,217.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,279.00	3,279.00	1,081.21	3,279.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.00	14.00	4.84	14.00	0.00	0.0%
Workers' Compensation		3601-3602	470.00	470.00	158.84	470.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,590.00	12,590.00	3,917.85	11,981.00	609.00	4.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	229,823.00	229,823.00	8,333.50	269,554.65	(39,731.65)	-17.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,823.00	229,823.00	8,333.50	269,554.65	(39,731.65)	-17.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			271,402.00	271,402.00	21,914.49	310,524.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8089	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,160.00	1,160.00	0.00	2,400.00	1,240.00	106.9%
5) TOTAL REVENUES			1,160.00	1,160.00	0.00	2,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,160.00	1,160.00	(2,400.00)	96,875.79	(95,715.79)	-8251.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,160.00	1,160.00	(2,400.00)	96,875.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,400.00	(94,475.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,400.00	(94,475.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,465.92	80,465.92		94,475.79	14,008.87	17.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,465.92	80,465.92		94,475.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,465.92	80,465.92		94,475.79		
2) Ending Balance, June 30 (E + F1e)			80,465.92	80,465.92		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	80,465.92	80,465.92		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,160.00	1,160.00	0.00	2,400.00	1,240.00	106.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			1,160.00	1,160.00	0.00	2,400.00	1,240.00	106.9%
TOTAL REVENUES			1,160.00	1,160.00	0.00	2,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,160.00	1,160.00	(2,400.00)	96,875.79	(95,715.79)	-8251.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,160.00	1,160.00	(2,400.00)	96,875.79	(95,715.79)	-8251.4%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,160.00	1,160.00	(2,400.00)	96,875.79		

2020-21 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
5) TOTAL REVENUES			2,886.00	2,886.00	0.00	2,886.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	12,223.06	(12,223.06)	New
5) Services and Other Operating Expenditures		5000-5999	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,886.00	2,886.00	0.00	15,109.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(12,223.06)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(12,223.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.03	0.03		12,223.06	12,223.03	#####
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.03	0.03		12,223.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.03	0.03		12,223.06		
2) Ending Balance, June 30 (E + F1e)			0.03	0.03		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.03	0.03		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		9281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8578	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
TOTAL REVENUES			2,886.00	2,886.00	0.00	2,886.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	12,223.06	(12,223.06)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	12,223.06	(12,223.06)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,886.00	2,886.00	0.00	2,886.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			2,886.00	2,886.00	0.00	15,108.06		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,200.00	12,200.00	12,136.36	12,200.00	0.00	0.0%
5) TOTAL, REVENUES			12,200.00	12,200.00	12,136.36	12,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	(1,916.45)	145,616.16	(144,616.16)	-14461.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,200.00	12,200.00	(1,916.45)	156,816.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,052.81	(144,616.16)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7530-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	14,052.81	(144,616.16)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		144,616.16	144,616.15	#####
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		144,616.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		144,616.16		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	162,147.01	162,147.01		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(162,147.00)	(162,147.00)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	11,200.00	11,200.00	12,136.36	11,200.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,200.00	12,200.00	12,136.36	12,200.00	0.00	0.0%
TOTAL, REVENUES			12,200.00	12,200.00	12,136.36	12,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,524.00	3,524.00	0.00	3,524.00	0.00	0.0%
Noncapitalized Equipment		4400	7,678.00	7,678.00	0.00	7,678.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			11,200.00	11,200.00	0.00	11,200.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	(1,916.45)	145,616.16	(144,616.16)	-14461.6%
Communications		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	(1,916.45)	145,616.16	(144,616.16)	-14461.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,200.00	12,200.00	(1,916.45)	156,816.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	48,000.00	48,000.00	0.00	85,000.00	37,000.00	77.1%
5) TOTAL, REVENUES			48,000.00	48,000.00	0.00	85,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	218,338.36	637,400.00	(637,400.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	48,000.00	48,000.00	(22,840.64)	185,000.00	(137,000.00)	-285.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,000.00	48,000.00	195,497.72	822,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(195,497.72)	(737,400.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(195,497.72)	(737,400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,249,710.03	5,249,710.03		5,227,094.82	(22,615.21)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,249,710.03	5,249,710.03		5,227,094.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,249,710.03	5,249,710.03		5,227,094.82		
2) Ending Balance, June 30 (E + F1e)			5,249,710.03	5,249,710.03		4,489,694.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,249,710.03	5,249,710.03		4,489,694.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	0.00	85,000.00	37,000.00	77.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,000.00	48,000.00	0.00	85,000.00	37,000.00	77.1%
TOTAL, REVENUES			48,000.00	48,000.00	0.00	85,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	95,562.05	153,800.00	(153,800.00)	New
Noncapitalized Equipment		4400	0.00	0.00	121,776.31	483,800.00	(483,800.00)	New
TOTAL BOOKS AND SUPPLIES			0.00	0.00	218,338.36	637,400.00	(637,400.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5460	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	9,100.00	10,000.00	(10,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,000.00	48,000.00	(31,940.64)	175,000.00	(127,000.00)	-264.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,000.00	48,000.00	(22,840.64)	185,000.00	(137,000.00)	-285.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			48,000.00	48,000.00	185,497.72	822,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,580,869.51	3,580,869.51		2,743,173.85	(837,695.66)	-23.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,580,869.51	3,580,869.51		2,743,173.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,580,869.51	3,580,869.51		2,743,173.85		
2) Ending Balance, June 30 (E + F1e)			3,580,869.51	3,580,869.51		2,743,173.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,580,869.51	3,580,869.51		2,743,173.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCPF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

2020-2021 FIRST INTERIM

AVERAGE DAILY ATTENDANCE (A)

INDIRECT COST RATE WORKSHEET



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,483.40	1,483.40	1,483.37	1,483.37	(0.03)	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,483.40	1,483.40	1,483.37	1,483.37	(0.03)	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,483.40	1,483.40	1,483.37	1,483.37	(0.03)	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 739,543.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,904,664.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.37%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,126,486.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	65,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	73,861.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,265,348.23
9. Carry-Forward Adjustment (Part IV, Line F)	14,644.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,279,992.91

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	13,943,458.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,127,190.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,231,993.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	32,425.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	655,322.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	33,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	61,007.02
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,616,336.35
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	310,524.65
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	20,011,256.80

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

6.32%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19)

6.40%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,265,348.23</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.25%) times Part III, Line B19); zero if negative	<u>14,644.68</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.23%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>14,644.68</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>14,644.68</u>

Approved indirect cost rate: 6.25%
Highest rate used in any program: 5.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	57,465.00	1,440.00	2.51%
01	4035	20,376.00	1,065.00	5.23%

2020-2021 FIRST INTERIM

MULTI YEAR PROJECTIONS

CASH FLOW

CRITERIA AND STANDARDS REVIEW

**EVERY STUDENT SUCCEEDS AT
MAINTENANCE OF EFFORT**



2020-2021 FIRST INTERIM

MULTI YEAR PROJECTIONS

CRITERIA AND STANDARDS REVIEW

**EVERY STUDENT SUCCEEDS AT
MAINTENANCE OF EFFORT**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFR/Revenue Limit Sources	8010-8099	13,463,944.99	-1.76%	13,226,404.00	-0.13%	13,209,637.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	221,743.28	-8.23%	203,489.00	-5.65%	191,989.00
4. Other Local Revenues	8600-8799	4,151,418.69	4.20%	4,325,755.00	4.23%	4,508,557.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,402,501.54)	19.71%	(4,073,128.00)	0.23%	(4,082,353.00)
6. Total (Sum lines A1 thru A5c)		14,434,605.42	-5.21%	13,682,520.00	1.06%	13,827,830.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,483,238.28		7,598,497.08
b. Step & Column Adjustment				244,255.80		139,982.00
c. Cost-of-Living Adjustment				385,743.00		0.00
d. Other Adjustments				(514,740.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,483,238.28	1.54%	7,598,497.08	1.84%	7,738,479.08
2. Classified Salaries						
a. Base Salaries				1,766,791.00		1,817,209.00
b. Step & Column Adjustment				50,418.00		51,931.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,766,791.00	2.85%	1,817,209.00	2.86%	1,869,140.00
3. Employee Benefits	3000-3999	3,178,461.00	6.14%	3,373,666.00	8.27%	3,652,767.00
4. Books and Supplies	4000-4999	194,611.00	0.00%	194,612.00	0.00%	194,612.00
5. Services and Other Operating Expenditures	5000-5999	1,076,963.58	7.96%	1,162,682.00	17.98%	1,371,769.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	32,245.00	0.89%	32,531.00	0.00%	32,531.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,505.00)	0.00%	(2,505.00)	0.00%	(2,505.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	286.89	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,730,091.75	3.25%	14,176,692.08	4.80%	14,856,793.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		704,513.67		(494,172.08)		(1,028,963.08)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,295,290.95		2,999,804.62		2,505,632.54
2. Ending Fund Balance (Sum lines C and D1)		2,999,804.62		2,505,632.54		1,476,669.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,899,804.62		2,405,632.54		1,376,669.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,999,804.62		2,505,632.54		1,476,669.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,899,804.62		2,405,632.54		1,376,669.46
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,899,804.62		2,405,632.54		1,376,669.46
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2021-2022 there is a possibility of reduction in Certificated staff of approximately 4.3 FTE due to program changes.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	819,614.00	-63.27%	301,085.00	-3.51%	290,522.00
3. Other State Revenues	8300-8599	1,190,567.54	-10.84%	1,061,453.00	-0.69%	1,054,109.00
4. Other Local Revenues	8600-8799	2,047,795.00	0.00%	2,047,795.00	0.00%	2,047,795.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,402,501.54	19.71%	4,073,128.00	0.23%	4,082,353.00
6. Total (Sum lines A1 thru A5c)		7,460,478.08	0.31%	7,483,461.00	-0.12%	7,474,779.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,289,064.00		2,329,726.00
b. Step & Column Adjustment				40,662.00		40,486.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,289,064.00	1.78%	2,329,726.00	1.74%	2,370,212.00
2. Classified Salaries						
a. Base Salaries				963,939.00		992,857.00
b. Step & Column Adjustment				28,918.00		29,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	963,939.00	3.00%	992,857.00	3.00%	1,022,643.00
3. Employee Benefits	3000-3999	2,021,214.00	4.65%	2,115,152.00	5.32%	2,227,761.00
4. Books and Supplies	4000-4999	680,410.52	-55.77%	300,935.28	-9.48%	272,401.00
5. Services and Other Operating Expenditures	5000-5999	1,311,388.00	9.22%	1,432,268.00	-15.73%	1,206,967.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,089.00	8.77%	354,681.00	4.96%	372,290.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,505.00	0.00%	2,505.00	0.00%	2,505.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,594,609.52	-0.88%	7,528,124.28	-0.71%	7,474,779.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(134,131.44)		(44,663.28)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		178,794.72		44,663.28		0.00
2. Ending Fund Balance (Sum lines C and D1)		44,663.28		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	44,663.40		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.12)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,663.28		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,463,944.99	-1.76%	13,226,404.00	-0.13%	13,209,637.00
2. Federal Revenues	8100-8299	819,614.00	-63.27%	301,085.00	-3.51%	290,522.00
3. Other State Revenues	8300-8599	1,412,310.82	-10.43%	1,264,942.00	-1.49%	1,246,098.00
4. Other Local Revenues	8600-8799	6,199,213.69	2.81%	6,373,550.00	2.87%	6,556,352.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		21,895,083.50	-3.33%	21,165,981.00	0.65%	21,302,609.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,772,302.28		9,928,223.08
b. Step & Column Adjustment				284,917.80		180,468.00
c. Cost-of-Living Adjustment				385,743.00		0.00
d. Other Adjustments				(514,740.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,772,302.28	1.60%	9,928,223.08	1.82%	10,108,691.08
2. Classified Salaries						
a. Base Salaries				2,730,730.00		2,810,066.00
b. Step & Column Adjustment				79,336.00		81,717.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,730,730.00	2.91%	2,810,066.00	2.91%	2,891,783.00
3. Employee Benefits	3000-3999	5,199,675.00	5.36%	5,488,818.00	7.14%	5,880,528.00
4. Books and Supplies	4000-4999	875,021.52	-43.37%	495,547.28	-5.76%	467,013.00
5. Services and Other Operating Expenditures	5000-5999	2,388,351.58	8.65%	2,594,950.00	-0.62%	2,578,736.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	358,334.00	8.06%	387,212.00	4.55%	404,821.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	286.89	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,324,701.27	1.78%	21,704,816.36	2.89%	22,331,572.08
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		570,382.23		(538,835.36)		(1,028,963.08)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,474,085.67		3,044,467.90		2,505,632.54
2. Ending Fund Balance (Sum lines C and D1)		3,044,467.90		2,505,632.54		1,476,669.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	44,663.40		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	2,899,804.50		2,405,632.54		1,376,669.46
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,044,467.90		2,505,632.54		1,476,669.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,899,804.62		2,405,632.54		1,376,669.46
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.12)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,899,804.50		2,405,632.54		1,376,669.46
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.60%		11.08%		6.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AF, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,483.37		1,483.37		1,399.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,324,701.27		21,704,816.36		22,331,572.08
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		21,324,701.27		21,704,816.36		22,331,572.08
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		639,741.04		651,144.49		669,947.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		639,741.04		651,144.49		669,947.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	1,483.00	1,483.37		
Charter School	0.00	0.00		
Total ADA	1,483.00	1,483.37	0.0%	Met
1st Subsequent Year (2021-22)				
District Regular	1,469.00	1,483.37		
Charter School				
Total ADA	1,469.00	1,483.37	1.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	1,462.00	1,399.54		
Charter School				
Total ADA	1,462.00	1,399.54	-4.3%	Not Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment has dropped by 6% in the current year. Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate if enrollment will return in the out years.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2020-21)				
District Regular	1,536	1,426		
Charter School				
Total Enrollment	1,536	1,426	-7.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	1,528	1,426		
Charter School				
Total Enrollment	1,528	1,426	-6.7%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	1,530	1,426		
Charter School				
Total Enrollment	1,530	1,426	-6.8%	Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment has dropped by 6% in the current year. Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate if enrollment will return in the out years.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,486	1,547	
Charter School			
Total ADA/Enrollment	1,486	1,547	96.1%
Second Prior Year (2018-19)			
District Regular	1,492	1,546	
Charter School			
Total ADA/Enrollment	1,492	1,546	96.5%
First Prior Year (2019-20)			
District Regular	1,483	1,560	
Charter School	0		
Total ADA/Enrollment	1,483	1,560	95.1%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	1,483	1,426		
Charter School	0			
Total ADA/Enrollment	1,483	1,426	104.0%	Not Met
1st Subsequent Year (2021-22)				
District Regular	1,483	1,426		
Charter School				
Total ADA/Enrollment	1,483	1,426	104.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	1,399	1,426		
Charter School				
Total ADA/Enrollment	1,399	1,426	98.1%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment has dropped by 6% in the current year. Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate if enrollment will return in the out years.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	12,721,318.00	13,493,662.99	6.1%	Not Met
1st Subsequent Year (2021-22)	12,410,806.00	13,226,404.00	6.6%	Not Met
2nd Subsequent Year (2022-23)	12,411,238.00	13,209,637.00	6.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate property taxes. The District is building MYPs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.).

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	12,477,026.69	13,705,136.17	91.0%
Second Prior Year (2018-19)	13,153,751.31	14,103,163.36	93.3%
First Prior Year (2019-20)	12,434,844.85	13,511,256.92	92.0%
	Historical Average Ratio:		92.1%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	89.1% to 95.1%	89.1% to 95.1%	89.1% to 95.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	12,428,490.28	13,729,804.86	90.5%	Met
1st Subsequent Year (2021-22)	12,789,372.08	14,178,692.08	90.2%	Met
2nd Subsequent Year (2022-23)	13,260,386.08	14,856,793.08	89.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD MET** - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range: -5.0% to +5.0%

District's Other Revenues and Expenditures Explanation Percentage Range: -5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2020-21)	354,102.00	819,614.00	131.5%	Yes
1st Subsequent Year (2021-22)	283,102.00	301,085.00	6.4%	Yes
2nd Subsequent Year (2022-23)	274,697.00	290,522.00	5.8%	Yes

Explanation:
(required if Yes)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings. The District is building MYPIs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2020-21)	1,278,219.00	1,412,310.82	10.5%	Yes
1st Subsequent Year (2021-22)	1,265,376.00	1,264,942.00	-1.8%	No
2nd Subsequent Year (2022-23)	1,306,913.00	1,246,088.00	-4.7%	No

Explanation:
(required if Yes)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings. The District is building MYPIs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2020-21)	6,289,338.00	6,199,213.69	-1.4%	No
1st Subsequent Year (2021-22)	6,468,200.00	6,373,550.00	-1.5%	No
2nd Subsequent Year (2022-23)	6,655,730.00	6,556,352.00	-1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2020-21)	475,571.47	875,021.52	84.0%	Yes
1st Subsequent Year (2021-22)	426,072.00	495,547.28	16.3%	Yes
2nd Subsequent Year (2022-23)	426,072.00	467,013.00	9.6%	Yes

Explanation:
(required if Yes)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings and then estimate expenditures that correlate to those revenue strings. The District is building MYPIs that are conservative due to the unknowns of the economy. Therefore expenditure are being reduced due to the lack of revenues. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2020-21)	1,976,122.00	2,388,351.58	20.9%	Yes
1st Subsequent Year (2021-22)	2,185,463.00	2,594,950.00	18.7%	Yes
2nd Subsequent Year (2022-23)	2,296,992.00	2,578,736.00	12.3%	Yes

Explanation:
(required if Yes)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings and then estimate expenditures that correlate to those revenue strings. The District is building MYPIs that are conservative due to the unknowns of the economy. Therefore expenditure are being reduced due to the lack of revenues. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	7,921,659.00	8,431,138.51	6.4%	Not Met
1st Subsequent Year (2021-22)	8,036,676.00	7,939,577.00	-1.2%	Met
2nd Subsequent Year (2022-23)	8,237,340.00	8,092,972.00	-1.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	2,451,693.47	3,263,373.10	33.1%	Not Met
1st Subsequent Year (2021-22)	2,611,535.00	3,090,497.28	18.3%	Not Met
2nd Subsequent Year (2022-23)	2,723,064.00	3,045,749.00	11.9%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings. The District is building MYPs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings. The District is building MYPs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings and then estimate expenditures that correlate to those revenue strings. The District is building MYPs that are conservative due to the unknowns of the economy. Therefore expenditure are being reduced due to the lack of revenue. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings and then estimate expenditures that correlate to those revenue strings. The District is building MYPs that are conservative due to the unknowns of the economy. Therefore expenditure are being reduced due to the lack of revenue. The District is also following the directions of local (MCOE, county office) and state advisory agencies (School Services of Ca, FCMAT, LAO, etc.). In the current year the District received over \$500K in one-time Learning Loss Mitigation funds.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	609,962.82	639,507.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		613,848.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.6%	11.1%	6.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.5%	3.7%	2.1%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	704,513.67	13,730,091.75	N/A	Met
1st Subsequent Year (2021-22)	(494,172.08)	14,176,692.08	3.5%	Met
2nd Subsequent Year (2022-23)	(1,028,963.08)	14,856,793.08	6.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The District will be re-establishing the Fiscal Advisory Committee to start reviewing the District's fiscal solvency. During the course of the next four months the District committee will be reviewing revenues strings and providing recommendations for reductions in the out years.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2020-21)		3,044,467.90	Met
1st Subsequent Year (2021-22)		2,505,632.54	Met
2nd Subsequent Year (2022-23)		1,476,669.46	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2020-21)		3,022,501.71	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,483	1,483	1,400
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for Item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s):

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	21,324,701.27	21,704,816.36	22,331,572.08
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,324,701.27	21,704,816.36	22,331,572.08
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	639,741.04	651,144.49	669,947.16
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	639,741.04	651,144.49	669,947.16

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,899,804.62	2,405,632.54	1,376,669.46
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.12)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,899,804.50	2,405,632.54	1,376,669.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.60%	11.08%	6.16%
District's Reserve Standard (Section 10B, Line 7):	639,741.04	651,144.49	669,947.16
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items \$1 through \$4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(3,282,892.00)	(3,402,501.54)	3.6%	119,609.54	Met
1st Subsequent Year (2021-22)	(3,545,346.00)	(4,073,128.00)	14.9%	527,782.00	Not Met
2nd Subsequent Year (2022-23)	(3,751,764.00)	(4,082,353.00)	8.8%	330,589.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for Items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Due to the uncertainty of the COVID-19 pandemic the District is not able to accurately estimate revenue strings and the expenditures correlating to the revenue strings. The District is building MYPs that are conservative and leaning on the side of declining revenues due to the unknowns of the economy. The District is also having to constantly review and accommodate changes in student programs/needs, facilities, unknowns, etc.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

General Obligation Bonds are paid with taxes levied by the County of Marin (Treasurer's office) each year and do not impact the District's General Fund.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)		First Interim
189,368.00		189,368.00
189,368.00		189,368.00
0.00		0.00
Actuarial		Actuarial
Jun 30, 2017		6-30-17 (revised pending)

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)		First Interim
35,896.00		35,896.00
35,896.00		35,896.00
35,896.00		35,896.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

0.00		58,500.00
35,896.00		35,896.00
35,896.00		35,896.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

32,000.00		32,000.00
32,000.00		32,000.00
32,000.00		32,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

14		14
14		14
14		14

4. Comments:

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2020-21)
1st Subsequent Year (2021-22)
2nd Subsequent Year (2022-23)

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	90.4	90.4	86.1	86.1

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

113,371

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
17,138	18,509	19,989
61.0%	56.0%	53.0%
39.0%	44.0%	47.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

The District and bargaining unit groups have not begun the process of negotiations for 2020-21 fiscal year due to the uncertainties of the global/national/local economy and impacts that it will have the District budget. The District hopes to start the process of negotiations after the Governor releases the 2021-21 budget proposal and the District is able to see what the MYP looks based on that proposal (goal is Second Interim).

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1.8%	1.8%	1.8%

Certificated (Non-management) Attrition (layoffs and retracements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	34.7	34.7	34.7	34.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

26,510

7. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
17,138	18,509	19,989
81.0%	56.0%	53.0%
39.0%	44.0%	47.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the Interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
0	0	0

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3.0%	3.0%	3.0%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the Interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	15.8	14.4	14.4	14.4

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

No	No	No
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

24,212

4. Amount included for any tentative salary schedule increases

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0	0	0
---	---	---

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
17,138	18,509	19,989
61.0%	56.0%	53.0%
39.0%	44.0%	47.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
3.0%	3.0%	3.0%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes
0.0%	0.0%	0.0%

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	21,324,701.27
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	828,324.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	32,245.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	286.89
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				32,531.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	67,554.65
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				20,531,400.03

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*		1,483.37
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,841.05
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,031,486.37	13,504.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,031,486.37	13,504.04
B. Required effort (Line A.2 times 90%)	18,028,337.73	12,153.64
C. Current year expenditures (Line I.E and Line II.B)	20,531,400.03	13,841.05
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

2020-2021 FIRST INTERIM

2020-2021 FIRST INTERIM TECHNICAL REVIEW CHECK LIST



SACS2020ALL Financial Reporting Software - 2020.2.0
12/8/2020 9:58:14 AM

21-65367-0000000

First Interim
2020-21 Original Budget
Technical Review Checks

Larkspur-Corte Madera

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EEB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
25	9010	-162,147.00
Explanation: This negative balance was corrected during the 2019-20 year end close out process		
Total of negative resource balances for Fund 25		-162,147.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	-162,147.00
Explanation: Then negative balance was corrected during the 2019-20 year end process.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/9/2020 9:33:27 AM

21-65367-0000000

First Interim
2020-21 Board Approved Operating Budget
Technical Review Checks

Larkspur-Corte Madera

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
25	9010	-162,147.00
Explanation: The negative balance was corrected during the 2019-20 year end process		
Total of negative resource balances for Fund 25		-162,147.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
25	9010	9790	-162,147.00
Explanation: The negative balance was corrected during the 2019-20 year end process.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/9/2020 8:53:12 AM

21-65367-0000000

First Interim
2020-21 Projected Totals
Technical Review Checks

Larkspur-Corte Madera

Marin County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: An alternative form will be provided to Marin County Office of Education

Checks Completed.

2020-2021 FIRST INTERIM

CASH FLOW



CASH FLOW
2020-2021 First Interim
CURRENT YEAR

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
ACTUALS THROUGH THE MONTH OF (Enter Month Name):															
BEGINNING CASH	NOV	2,834,250.00	2,020,030.00	1,147,137.00	791,485.00	(114,042.00)	(1,232,268.00)	688,696.53	(372,990.92)	(2,115,020.60)	(1,073,073.73)	(968,776.14)	(2,011,077.58)		
RECEIPTS															
Revenue Limit Sources															
Property Taxes	8020-8079	919.00	1,493.00	-	211,413.00	1,533.00	270,593.14	58,513.53	85,241.63	2,575,389.89	24,582.78	-	108,085.08	8,804,099.93	12,141,864.00
Principal Apportionment	8010-8019	2,632,042.00	516,557.00	591,139.00	516,557.00	-	118,987.38	334,486.75	6,610.41	-	60,815.77	19,831.23	-	(3,474,944.54)	1,322,082.00
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299	314.00	-	396,497.00	20,322.00	-	-	64,672.08	2,998.54	17,224.06	4,460.39	-	654,504.88	(341,378.95)	819,614.00
Other State Revenue	8300-8599	-	-	142,404.00	-	47,650.00	84,441.93	-	-	56,941.47	18,443.82	28,886.77	1,084,602.95	(51,059.95)	1,412,311.00
Other Local Revenue	8600-8799	56,688.00	49,240.00	60,027.00	69,464.00	398,202.00	1,792,185.07	393,734.76	47,732.41	61,125.91	1,720,317.19	458,980.50	992,149.46	99,367.70	6,199,214.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Receipts/Non-Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		2,689,963.00	567,290.00	1,190,067.00	817,756.00	447,385.00	2,266,207.53	851,407.12	142,582.99	2,710,681.34	1,828,619.95	507,698.51	2,839,342.37	5,036,084.19	21,895,085.00
DISBURSEMENTS															
Certificated Salaries	1000-1999	85,128.00	823,285.00	850,134.00	924,158.00	848,379.00	50,097.00	884,210.94	887,035.79	869,084.83	889,443.04	874,231.60	866,373.41	920,741.38	9,772,302.00
ClassifiedSalaries	2000-2999	122,139.00	219,104.00	222,280.00	249,332.00	230,419.00	21,761.00	252,264.84	250,489.23	249,276.14	247,492.83	245,752.45	74,817.63	345,601.90	2,730,730.00
Employee Benefits	3000-3999	218,363.00	322,047.00	341,803.00	364,666.00	338,698.00	14,527.00	333,535.02	332,279.38	328,637.24	332,410.80	332,096.89	1,676,648.08	263,963.58	5,199,675.00
Boosk, Supplies and Services	4000-5999	16,025.00	35,836.00	93,460.00	137,283.00	30,318.00	10,819.00	53,471.74	66,792.84	35,870.84	88,101.25	38,841.38	75,893.84	192,309.12	875,022.00
Services	5000-5999	144,108.00	(33,780.00)	146,206.00	88,673.00	159,920.00	93,861.00	101,508.85	92,638.01	188,073.80	178,961.85	81,691.75	440,085.37	706,405.75	2,388,353.38
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	5,468.00	697.00	1,113.00	5,691.00	18,174.00	1,063.00	82,958.18	2,115.57	1,867.78	8,466.30	-	223,042.01	7,964.16	358,620.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	287.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements/ Non Expenditures		3,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		3,591,518.00	1,367,189.00	1,654,996.00	1,769,803.00	1,625,908.00	192,128.00	1,707,949.57	1,631,350.81	1,672,810.63	1,744,876.07	1,572,614.07	3,356,860.34	2,436,985.89	21,324,702.38
PRIOR YEAR TRANSACTIONS															
Accounts Receivable	9200	495,226.00	82,096.00	41,773.00	35,197.00	-	-	-	(48,116.86)	-	-	-	-	2,872,269.10	3,478,444.24
Accounts Payable	9500	407,891.00	155,090.00	(67,504.00)	(11,323.00)	(60,297.00)	153,115.00	205,145.00	205,145.00	(4,076.16)	(20,553.71)	(22,614.13)	(226,247.01)	146,517.15	860,288.15
TOTAL PRIOR YEAR TRANSACTIONS		87,335.00	(72,994.00)	109,277.00	46,520.00	60,297.00	(153,115.00)	(205,145.00)	(253,261.86)	4,076.16	20,553.71	22,614.13	226,247.01	2,725,751.95	2,618,156.09
NET INCREASE/(DECREASE)		(814,220.00)	(872,893.00)	(355,652.00)	(905,527.00)	(1,118,226.00)	1,920,964.53	(1,061,687.44)	(1,742,029.68)	1,041,946.87	104,297.59	(1,042,301.43)	(291,270.97)	5,324,850.25	3,188,538.71
ENDING CASH		2,020,030.00	1,147,137.00	791,485.00	(114,042.00)	(1,232,268.00)	688,696.53	(372,990.92)	(2,115,020.60)	(1,073,073.73)	(968,776.14)	(2,011,077.58)	(2,302,348.54)		
ENDING CASH, PLUS ACCRUALS															3,022,501.71

CASH FLOW
2020-2021 First Interim
CURRENT YEAR PLUS 1

	Object	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total
ACTUALS THROUGH THE MONTH OF (Enter Month Name):															
BEGINNING CASH	NOV	3,022,501.71	3,013,879.28	1,352,023.28	231,448.49	(826,484.12)	6,085,847.60	7,151,806.36	5,819,379.34	3,358,537.71	3,483,975.46	3,294,912.83	1,502,574.95		
RECEIPTS															
Revenue Limit Sources															
Property Taxes	8020-8079	-	(1,639.44)	18,779.77	286,812.40	8,543,402.32	265,299.29	57,368.78	83,573.97	2,525,005.27	24,101.85	24,101.85	105,970.52	(28,454.58)	11,904,322.00
Principal Apportionment	8010-8019	826,388.50	826,388.50	933,183.75	826,388.50	-	106,793.82	330,554.54	(433,581.24)	(327,022.24)	(433,581.24)	(456,123.83)	3,853,142.59	(4,730,449.67)	1,322,082.00
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	8100-8299	-	-	-	40,765.38	5,608.44	-	39,589.86	1,835.59	10,543.93	2,730.48	-	400,663.67	(200,652.36)	301,085.00
Other State Revenue	8300-8599	250.57	1,417.50	120,419.03	88,658.37	68,615.74	169,718.06	-	-	114,445.47	37,069.85	58,058.92	2,179,920.61	(1,573,632.12)	1,264,942.00
Other Local Revenue	8600-8799	143,710.46	71,430.70	174,889.80	99,120.69	608,038.63	2,682,671.70	589,370.55	71,449.31	91,497.67	2,575,094.67	687,035.07	1,485,120.77	(2,905,880.02)	6,373,550.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Receipts/Non-Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		970,349.54	897,597.27	1,247,272.35	1,341,745.35	9,225,665.13	3,224,482.87	1,016,883.73	(276,722.36)	2,414,470.10	2,205,415.61	313,072.01	8,024,818.15	(9,439,068.75)	21,165,981.00
DISBURSEMENTS															
Certificated Salaries	1000-1999	139,048.45	1,184,966.65	1,249,727.93	1,264,590.23	1,304,052.65	1,278,798.19	1,261,168.18	1,265,197.32	1,239,593.50	1,268,630.83	1,246,934.44	1,235,726.15	(4,010,211.52)	9,928,223.00
ClassifiedSalaries	2000-2999	170,687.41	323,060.39	336,994.87	327,623.60	328,787.68	347,659.08	328,120.45	325,810.92	324,233.05	321,913.50	319,649.79	97,315.16	(741,789.90)	2,810,066.00
Employee Benefits	3000-3999	306,631.67	479,892.06	504,240.18	505,188.05	511,814.52	515,038.98	505,080.66	503,179.20	497,663.83	503,378.23	502,902.86	2,538,991.30	(2,385,183.56)	5,488,818.00
Boosk, Supplies and Services	4000-5999	13,973.14	81,095.49	66,055.64	147,761.09	33,252.62	16,793.83	37,191.56	46,456.87	24,949.48	61,277.65	27,015.60	52,786.95	(113,062.93)	495,547.00
Services	5000-5999	321,986.52	199,761.97	208,241.21	146,674.33	132,913.10	189,421.36	153,717.46	140,284.12	284,804.99	271,006.53	123,707.92	666,432.60	(244,003.12)	2,594,949.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	26,644.76	1,129.71	2,587.30	7,840.65	2,512.85	1,995.96	88,205.91	2,249.39	1,985.94	9,001.86	-	237,151.12	5,906.55	387,212.00
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Disbursements/ Non Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		978,971.96	2,269,906.27	2,367,847.14	2,399,677.96	2,313,333.41	2,349,707.40	2,373,484.22	2,283,177.82	2,373,230.79	2,435,208.60	2,220,210.62	4,828,403.27	(7,488,344.48)	21,704,815.00
PRIOR YEAR TRANSACTIONS															
Accounts Receivable	9200	107,431.00	-	397,618.00	26,455.00	48,116.00	123,040.81	-	22,864.54	22,226.23	20,176.65	42,402.88	(616,000.00)	349,751.00	544,082.10
Accounts Payable	9500	107,431.00	289,547.00	397,618.00	26,455.00	48,116.00	(68,142.49)	(24,173.47)	(76,194.02)	(61,972.20)	(20,553.71)	(72,397.86)	(226,247.01)	25,513.75	345,000.00
TOTAL PRIOR YEAR TRANSACTIONS		-	(289,547.00)	-	-	-	191,183.29	24,173.47	99,058.56	84,198.43	40,730.36	114,800.74	(389,752.99)	324,237.25	199,082.10
NET INCREASE/(DECREASE)		(8,622.43)	(1,661,856.00)	(1,120,574.79)	(1,057,932.61)	6,912,331.72	1,065,958.76	(1,332,427.03)	(2,460,841.62)	125,437.74	(189,062.63)	(1,792,337.88)	2,806,661.88	(1,626,487.02)	(339,751.90)
ENDING CASH		3,013,879.28	1,352,023.28	231,448.49	(826,484.12)	6,085,847.60	7,151,806.36	5,819,379.34	3,358,537.71	3,483,975.46	3,294,912.83	1,502,574.95	4,309,236.83		
ENDING CASH, PLUS ACCRUALS															2,682,749.81

LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2020-21 thru 2023-24

2019-20 to 2022-23					BUDGET REVISED BASED ON CURRENT REV/EXP.					COLA AT 0%					COLA AT 0%					COLA AT 0 %									
2020-21 First Interim December 14, 2020					2020-21 BUDGET ADOPTION					2020-21 2020-21 First Interim					2021-22 2020-21 First Interim					2022-23 2020-21 First Interim					2023-24 2020-21 First Interim				
Description					Change					Change					Change					Change					Change				
A. REVENUES & OTHER FINANCING SOURCES					BASIC AID 1492.75 ADA					BASIC AID 1483.37 ADA					BASIC AID 1483.37 ADA					BASIC AID 1399.54 ADA					BASIC AID 1423.54 ADA				
1. LCFF Entitlement Sources					922,285					1,025,408					1,025,408					1,025,408					1,025,408				
a. State Aid (including PY categorical programs)					296,682					296,674					296,674					296,674					284,708				
b. EPA					11,472,634					12,141,864					11,904,322					11,904,321					11,904,321				
c. Property Taxes					12,691,601					13,463,946					13,226,404					13,209,637					13,170,414				
d. Total LCFF Entitlement Sources					354,102					819,614					301,085					290,522					281,226				
2. Federal Revenues					206,609					221,742					203,489					191,989					195,281				
3. Other State Revenues					4,280,642					4,151,419					4,325,755					4,508,557					4,700,244				
a. STRS On-Behalf					(3,282,892)					(3,402,502)					(4,073,128)					(4,082,353)					(4,338,369)				
4. Other Local Revenues					-					1,250,000					1,250,000					1,250,000					1,250,000				
5. Other Financing Sources (contribution)					13,895,960					14,434,605					13,682,520					13,827,830					13,727,570				
6. Foundation Revenues					6,717,300					7,460,479					7,483,461					7,474,779					7,718,301				
TOTAL PROJECTED REVENUE (A1d thru A6)					20,613,260					21,895,084					21,165,981					21,302,609					21,445,871				
B. EXPENDITURES AND OTHER FINANCING USES																													
1. Certificated Salaries																													
a. Base Salaries/Step & Columns Adjustments					7,227,222					7,246,638					7,876,637					7,501,879					7,625,976				
b. Step & Column Adjustment (Included in base for current year)					-					2,256,564					2,297,226					2,337,712					2,375,390				
c. Cost-of-Living Adjustment					-					-					-					-					-				
d. Other Adjustments (Stipends, Subs, Extra Duty)					243,100					32,500					32,500					32,500					32,500				
e. Other Adjustments (Additions/Reductions)					275,600					269,100					269,100					269,100					269,100				
f. Total Certificated Salaries (Sum lines B1a-B1b)					7,470,322					7,483,238					7,598,497					7,738,479					7,862,576				
2. Classified Salaries																													
a. Base Salaries					1,607,331					1,680,601					1,731,019					1,782,950					1,836,438				
b. Other Adjustments (Stipends, Subs, Extra Duty)					872,551					963,939					992,857					1,022,643					1,053,322				
c. Other Adjustments (Additions/Reductions)					2,479,882					2,644,540					2,723,876					2,805,592					2,889,760				
d. Total Classified Salaries (Sum lines B2a-B2b)					57,137					86,190					86,190					86,190					86,190				
3. Employee Benefits					3,284,746					3,178,461					3,373,666					3,652,767					3,717,107				
a. STRS On-Behalf					2,090,142					2,021,214					2,115,152					2,227,761					2,262,082				
4. Books and Supplies					5,374,888					5,199,675					5,488,818					5,880,528					5,979,189				
5. Services, Other Operating Expenses					214,612					194,612					194,612					194,612					194,612				
6. Capital Outlay					260,960					680,411					300,935					272,401					273,224				
7. Other Outgo					475,572					875,022					495,547					467,012					467,836				
8. Direct Support/Indirect Costs					950,900					1,076,964					1,162,682					1,371,769					1,338,508				
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)					1,025,222					1,311,389					1,432,268					1,206,968					1,317,405				
10. Net Estimated Adjustments to EPB at close					1,976,122					2,388,353.38					2,594,949					2,578,737					2,655,913				
11. TOTAL PROJECTED EXPENDITURES (B1-B9)					-					-					-					-					-				
C. NET INCREASE (DECREASE) IN FUND BALANCE					(2,505)					(2,505)					(2,505)					(2,505)					(2,505)				
D. FUND BALANCE					32,245					32,531					32,531					32,531					32,531				
1. Est. Beginning Fund Balance (Form 011, line F1e)*					333,991					368,620.00					387,212					404,821					434,404				
2. Ending Fund Balance (Sum lines C and D1)					13,614,787					13,730,093					14,176,691					14,856,793					15,065,456				
E. AVAILABLE RESERVES																													
1. General Fund (Unrestricted): Commitments					281,173					704,512					(494,171)					(1,028,963)					(1,337,886)				
a. Revolving Cash					(0)					(134,131)					(44,663)					(0)					0				
b. Designated for Economic Uncertainties (6%)					1,400,028					2,295,291					2,999,803					2,505,632					1,476,670				
c. Restricted					1,681,201					2,999,803					2,505,632					1,476,670					138,784				
d. Special Ed (20-21) & (21-22)					(0)										0					0					0				
e. Undesignated/Undistributed Amount					1,681,200					3,044,468					2,505,634					1,476,672					138,786				
1. General Fund (Unrestricted): Commitments					1,000					1,000					1,000					1,000					1,000				
a. Revolving Cash					1,219,925					1,279,482					1,302,289					1,339,894					1,367,025				
b. Designated for Economic Uncertainties (6%)					100,000					100,000					100,000					100,000					100,000				
c. Restricted					100,000					100,000					100,000					100,000					100,000				
d. Special Ed (20-21) & (21-22)					1,580,201					2,898,803					2,404,632					1,375,670					37,784				
e. Undesignated/Undistributed Amount					(0)					44,663					0					0					0				

The Marin Common Message

2020-21 First Interim

MARIN COUNTY OFFICE OF EDUCATION

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First Interim Report Key Guidance

On September 18, 2020 the Governor signed Senate Bill (SB) 820, an Education Trailer Bill, which made technical changes to provisions of SB 98 and the budget. Changes include growth funding based on a proxy of Average Daily Attendance (ADA), Learning Loss Mitigation (LLM) extensions for Governor's Emergency Education Relief (GEER) and general fund apportionments, exclusion of Coronavirus Aid, Relief and Economic Security (CARES) Act funding from Routine Restricted Maintenance contribution (EC 17070.75), and requirement to update the Budget Overview for Parents template to reflect alignment with 2021 Learning Continuity and Attendance Plan and 2019-20 Local Control and Accountability Plan (LCP) increased or improved expenditures.

While the Governor still seeks support from the federal government for COVID-19 relief, revenue reductions have been shifted to cross-year cash deferrals beginning in February and are projected to continue through June.

The DOF recently released its monthly report on state general fund revenue collections and, after two months of modest job recovery and general fund cash stabilization, state revenues peaked in the second quarter of 2020. General fund cash collections resulted in \$4.5 billion (12.8%) above the forecasted \$35.6 billion.

As LEAs navigate through unprecedented fiscal challenges, maintaining fiscal solvency continues to be the priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections.

Significant Changes Since Budget Adoption

Below are the highlighted changes from the state Adopted Budget dated June 29, 2020 from varying bills:

- Growth funding accommodations for eligible LEAs
- No ADA collected in 2020-21 for apportionment purposes
- Extended deadline for GEER funds to September 30, 2022
- Extended deadline for LLMF GF funds from December 30, 2020 to June 30, 2021
- Expanded eligible expenditures for LLM funds to address health and safety
- LLM and Elementary and Secondary School Emergency Relief (ESSER) funds are excluded from expenditures for the purposes of the Routine Restricted Maintenance Account (RRMA) calculation
- Lottery Instructional Material funds (Resource 6300) – definition of instructional materials to include laptop computers and other devices that provide internet access
- Increased funding for school nutrition programs
- SB 1159, Workers' Compensation: COVID-19: Critical Workers

Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 First Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA	2.31%	2.48%	3.26%
COLA Suspension	-2.31%	-2.48%	-3.26%
Funded LCFF COLA	0%	0%	0%
Add-on, ERT & MSA Prorated Factor	0%	0%	0%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.40%
PERS Employer Rates (Approximate)	20.70%	22.84%	25.90%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.18	\$32.18	\$32.18
9-12 per ADA	\$61.94	\$61.94	\$61.94
Mandated Block Grant for Charters			
K-8 per ADA	\$16.86	\$16.86	\$16.86
9-12 per ADA	\$46.87	\$46.87	\$46.87
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$30.87	\$30.87
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$49.85	\$49.85
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

Local Control Funding Formula

The final budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision to hold all LEAs, with the exception of LEAs eligible for SB 820 growth funding and newly operational charter schools, at 2019-20 ADA levels. This change was made possible in part by increasing deferrals of the principal apportionment to \$11 billion to be paid in the 2021-22 fiscal year. Up to \$5.7 billion of the deferral would have been eliminated with the receipt of additional COVID-19 relief funds; however, the current stalemate at the federal level has, at the very least, delayed any additional federal assistance.

The latest news in the DOF monthly report on state general fund revenue collections for August indicates that the pandemic's initial impact on California's economy and state revenues peaked in the second quarter of 2020. California has now recovered one-third of the jobs lost in March and April for an unemployment rate of 11.4% in August. While this recovery is good news, it is far from the 4% unemployment rate reported a year ago. It is becoming clearer that COVID-19 will be a multiyear problem affecting all aspects of school operations and finance.

Given this economic outlook, the reliance on one-time funds including reserves, and the magnitude of deferrals required to maintain LCFF funding, all districts are encouraged to view the LCFF planning factors showing a 0% COLA as a best-case scenario. It is strongly recommended that all LEAs continue to develop multiple budget assumptions for the multiyear projection to be prepared for both best and worst-case budgets in the future.

School Finance, Instruction & Accountability

Budget trailer bills include new education codes establishing school finance, instruction and accountability for the 2020-21 school year. In 2020-21, LEAs must meet requirements for minimum daily instructional minutes and annual instructional days, must offer in-person instruction to the greatest extent possible and may offer LEA-wide or schoolwide distance learning per health order or guidance from public health officers for students who are medically fragile or who would be at risk by in-person instruction. Local attendance collection is still required for absence tracking and reporting but ADA will not be used for funding calculations. The statutes outline distance learning criteria including daily live interaction with certificated employees and peers for instruction, progress monitoring and school connectedness. If daily live interaction is not feasible as part of regular instruction, the LEA must develop, with parent and stakeholder input, an alternative plan for frequent live interaction. Additional requirements include documenting daily participation for each pupil and maintaining class level weekly engagement records and certifying to the time value of assignments, including assigned instruction in distance learning to ensure that the minimum daily instructional minutes have been met. These requirements will be part of the 2020-21 supplemental audit guide. LEAs must document participation for each student on each instructional day in which distance

learning is provided. Daily participation may also be used to track attendance, and may include but is not limited to any of the following:

- evidence of participation in online activities
- completion of regular assignments
- completion of assessments
- contacts between employees of the LEA and the student or parents/guardians
- other methods of verification determined by LEAs

LEAs are required to record and track student attendance and participation for the purpose of compulsory education, identifying the need for tiered reengagement strategies, reporting student attendance in CALPADS for chronic absence reporting and avoiding audit penalties. LEAs should categorize absences as either excused or not excused. Only absences without a valid excuse are a violation. Participation may include but is not limited to: online activities, completion of regular assignments, and contacts between employees of the LEA, including those other than teacher, and pupils or parents or guardians. LEAs must develop written procedures for tiered reengagement strategies for all pupils who are absent from distance learning for more than three (3) school days or 60% of the instructional days in a school week. Additional information related to attendance, including excused and unexcused absences, is available on the [Distance Learning Frequently Asked Questions web page](#) under the Attendance and Absences section.

LEAs are also required to complete a weekly engagement record to document whether students received synchronous or asynchronous instruction for each whole or partial day of distance learning that aligns with the plan developed by the local governing board, verify daily participation, and track assignments. The weekly engagement record and daily participation tracking are separate requirements, although they can be combined to meet both requirements. In response to these additional recordkeeping requirements, CDE has developed an [optional combined daily participation and engagement record template](#): <https://www.cde.ca.gov/fg/aa/pa/documents/template.pdf> for use in fiscal year 2020-21. While CDE has provided an approved template, LEAs have many options for tracking participation and engagement. LEAs are advised to review CDE's [Instructional Time Resources](#) webpage at <https://www.cde.ca.gov/fg/aa/pa/instructionaltime.asp> for links to the CDE developed template, an alternative template, a CDE template user guide and an LEA alternatives guide. Also available through the Instructional Time Resources webpage are [2020-21 Funding and Instructional Time FAQs](#) which provide additional information regarding attendance and instructional time recordkeeping requirements. LEAs are also advised to coordinate with external auditors to ensure compliance with all attendance and distance learning requirements for 2020-21.

The initial budget trailer bill established that all LEAs will receive funding in 2020-21 based on 2019-20 ADA. However, SB 820 makes changes to allow funding for ADA increases in specified cases. SB 820 allows LEAs, except for nonclassroom-based charter schools, to recognize funded ADA growth if the 2020-21 Adopted Budget or 2019-20 Second Interim Report explicitly projected growth in overall enrollment or ADA in 2020-21.

If these criteria are met and the LEA projected enrollment growth, 2020-21 ADA will be calculated based on the lesser of the following:

- the LEA's projected enrollment from the 2020-21 Adopted Budget or 2019-20 Second Interim Report, reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE. If ADA is used to establish eligibility for growth funding, CDE will use the 2020-21 ADA projected by the LEA in its substantiating documentation.
- The LEA's certified CALPADS enrollment as of Information Day census day (October 7, 2020), reduced by the 2019-20 statewide average rate of absence for 2019-20 as calculated by CDE

Under no circumstances shall an apportionment calculated for a LEA be less than the apportionment that would be calculated based on 2019-20 ADA, (EC Section 43502).

CDE posted an online application for LEAs seeking funding for growth:

<https://www.cde.ca.gov/fg/aa/pa/sb820growthfaqs.asp>. LEAs must apply by November 6, 2020, and provide documentation of specified information and attest that it is true and correct and is the most recent budget adopted by the governing board on or before June 30, 2020 or is the 2019-20 Second Interim Report adopted by the governing board.

In addition to the above circumstances for an LEA to seek funding for enrollment or ADA growth in 2020-21, SB 820 also provides for adjustments due to a school district reorganization or for pupils from a charter school that ceases operation during or after the 2019-20 school year and does not provide instruction in 2020-21. These adjustments will be made automatically by CDE and apply only to LEAs that are funded on a 2019-20 ADA. LEAs funded on growth will not receive these additional adjustments.

Risk Factors

Fiscal uncertainties require careful planning and excellent contingency plans. These plans required quick redirection in the 2019-20 fiscal year as COVID-19 spread across the world and national and state emergencies were in effect. Economic factors and legislative decisions at the state and federal level led in some cases to immediate relief but also major long-term unknowns.

LEAs should continue to follow these fundamental best practices:

Structurally balanced budget: A budget that supports educational plans over multiple years.

Reserves: The Government Finance Officers Association recommends a reserve balance based on an analysis of the types of risk being managed with reserves. A general guideline is a minimum of 17% or two months' worth of operational expenditures.

Cash: The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand. This budget year LEAs face an unprecedented dollar amount of deferrals. Risk factors include:

- Potential delays in local tax receipts

- State's ability to sustain deferrals versus enacting cuts to education funding
- Short timelines to spend large sums of funding, changing federal requirements, unknown audit requirements
- Reliance on one time stimulus funding
- Unknown costs due to changes in accountability
- Litigation costs: due process, COVID-19 exposure
- Changes in statutes, i.e. SB 1159 Workers' Compensation - this bill defines "injury" for an employee to include illness or death resulting from the 2019 novel coronavirus disease (COVID-19) under specified circumstances, until January 1, 2023. The bill would create a disputable presumption, as specified, that the injury arose out of and in the course of the employment and is compensable, for specified dates of injury, self-insured joint power authorities are at a higher risk due to the nature of potential claims
- Cost of mitigating learning loss over time
- Reductions in ADA and loss of hold harmless ADA protection in 2021-22
- Requirements to provide more services to students in need
- Increases in state non-education funding obligations

Negotiations

Negotiations will continue to be challenging. The full effect of the COVID-19 pandemic and the length of the resulting recession are still unknown. For planning purposes, LEAs should assume it may take several years for a full economic recovery. While the 10% reduction in LCFF funding was rejected in the final 2020-21 budget package, it was replaced with 0% LCFF COLA and \$12 billion in cross fiscal year deferrals. Federal funding has been limited and additional federal funding is uncertain. Potential volatility in state income tax revenues combined with additional state funding obligations may also be a factor in 2021-22 and 2022-23. LEAs should be aware of the considerable downside risks that exist in 2021-22 and 2022-23 and seriously consider the distinct possibility that increased deferrals, reduced LCFF funding or both may occur in 2021-22 and 2022-23. LEAs will need to be thorough and meticulous in calculating the impact of proposed bargaining settlements, outlining best case scenarios based on each LEAs' circumstances.

Learning Loss Mitigation

With the passage of trailer bill SB 820, clarity and greater flexibility were made available to LEAs in using learning loss mitigation funds for necessary COVID-19-related expenditures. This is particularly helpful to those LEAs that did not receive federal ESSER funds.

GEER resources shall be used from March 13, 2020 through September 30, 2022. Resources apportioned from the state general fund shall be used from March 1, 2020 through June 30, 2021.

Resources apportioned from the Coronavirus Relief Fund (CRF) shall continue to be used from March 1, 2020 through December 30, 2020, unless otherwise provided in federal law.

All of these funds may be used for activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures. Funds may be used to support individuals served by LEAs, including, but not limited to, those enrolled in a childcare program, California state preschool program, kindergarten, any of grades 1 through 12, and adult education programs, and shall be expended for any of the following purposes:

- (1) Addressing learning loss or accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports that begin before the start of the school year and the continuation of intensive instruction and supports into the school year.
- (2) Extending the instructional school year by making adjustments to the academic calendar, increasing the number of instructional minutes provided during each week or school day, or taking any other action that increases the amount of instructional time or services provided to pupils based on their learning needs.
- (3) Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.
- (4) Providing integrated pupil supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, professional development opportunities to help teachers and parents support pupils in distance-learning contexts, access to school breakfast and lunch programs, or programs to address pupil trauma and social-emotional learning.
- (5) Addressing health and safety concerns, including, but not limited to, purchasing public health testing, personal protective equipment, supplies to sanitize and clean the facilities and school buses of an LEA, and for other related needs.

LEAs must ensure that funding is used in full compliance with state and federal law, and must have adopted, on or before September 30, 2020, at a public board meeting, a learning continuity and attendance plan. Funds could be expended before the plan was adopted.

LEAs shall maintain a file of all receipts and records of expenditures for no less than five (5) years, or, where an audit has been requested, until the audit is resolved, whichever is longer.

LEAs shall report, on or before October 15, 2020, the balance of any unexpended funds received from the CRF to the Superintendent of Public Instruction (SPI). This requirement was met with the data supplied for the second cycle of CRF report, which closed on October 7th. Any funds that are not expended by December 30, 2020, shall be reported to the SPI within 30 days and the SPI shall initiate

collection proceedings. The CDE will gather this information as part of the next cycle of CRF reporting, which is scheduled to close on January 6, 2021.

An emerging concern is the low rate of expenditures and obligations reflected in the first and second cycles of CRF reporting. Initial analysis of this data reflects that a significant number of LEAs have expended or obligated less than 50% of its CRF apportionment. Budget bill language allows the state to recapture and reallocate unspent CRF funds prior to December 30 if there is a concern that the CRF funds will not be fully expended by the deadline. LEAs should ensure that plans and activities are in place to fully expend the CRF funds by December 30, and make extra effort to ensure that the period cycle reporting of CRF funds is accurate.

LEAs shall report, on or before August 31, 2022, the balance of any unexpended funds received from the federal trust fund (GEER) to the SPI. Any of these funds that are not expended by September 30, 2022, shall be reported to the SPI within 30 days and the SPI shall initiate collection proceedings.

The latest CRF guidance and FAQs from the U.S. Department of the Treasury and learning loss mitigation funding resources from the CDE may be found here:

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

<https://www.cde.ca.gov/fg/cr/learningloss.asp>

LCAP and the LCFF Budget Overview for Parents

For 2020-21, the requirement to adopt an LCAP was replaced with the requirement to adopt a Learning Continuity and Attendance Plan in September.

This year LEAs are required to adopt a 2020-21 LCFF Budget Overview for Parents with the First Interim Report by December 15, 2020. The budget overview will be drawn from the First Interim Budget Report which should include learning loss mitigation (LLM) funds. If the LEAs Learning Continuity and Attendance Plan did not include LLM funds, a public hearing should be held on the budget overview for parents. The budget overview can be presented in a public hearing and adopted in a single meeting.

Please note there is a very narrow window between the second Friday in December (December 11), which is the earliest date that an LEA can hold the annual organizational meeting of its board, and the December 15 deadline for adopting the budget overview for parents. An LEA could choose to have its current board meet earlier in December to adopt the first interim and budget overview. Otherwise, LEAs must consider scheduling a board meeting between December 11 and December 15.

The LCFF Budget Overview template has been revised, for this year only, to require reporting of both expenditures connected to the 2019-20 LCAP and expenditures connected to the 2020-21 Learning

Continuity and Attendance Plan. Furthermore, SB 820 requires CDE to revise the template for the Annual Update to the LCAP before January 31, 2021, to include reporting on both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plans.

Although the Annual Update does not need to be completed until next year in connection with the adoption of a new three-year LCAP, LEAs will need to begin gathering the actual expenditure data for actions and services tied to the 2019-20 LCAP now. This will ensure that the dollar amount reported on the LCFF Budget Overview for Parents in December aligns with the amounts reported in more detail when the Annual Update is completed next spring.

Because of the severe, unexpected, and ongoing disruptions to LEA operations caused by the COVID-19 pandemic, LEAs will need to be particularly thoughtful and clear about how they communicate about these matters to their stakeholders. There is likely to be disconnect between planned expenditures and what actually happened. Many LEAs were unable to carry out some of the actions and services called for in their adopted 2019-20 LCAPs due to the shutdown last spring, and they may instead have implemented many unplanned actions and services to help high needs students. Similarly, the plans documented in Learning Continuity and Attendance Plans, on a very tight timeline, may not all come to fruition as the pandemic operating environment continues to evolve.

Special Education

For the 2020-21 fiscal year, the budget includes a new Special Education base funding formula that utilizes each individual LEA's second and annual principal apportionment ADA, including districts, charters and COEs; calculates allocations to SELPAs based on the ADA reported for the SELPA for the current fiscal year, the most recent prior fiscal year, or the second most recent prior fiscal year (whichever is greatest) and continues to allocate funds to SELPAs. The budget includes an increased, ongoing allocation to the new base funding formula resulting in a 2020-21 base rate of \$625 per ADA. The Marin County SELPA's base rate is over \$700 per ADA and we therefore anticipate the SELPA will be flat funded for at least the next few years through the AB602 formula.

The AB602 formula also includes categorical funding for the Out of Home Care program serving students in Licensed Children's Institutions attending Non-Public Schools. The Out of Home Care program rates remain unchanged for 2020-21 – i.e. 0% COLA. The AB602 plan also includes add-on funding for Low Incidence disabilities that is passed through to the districts based on equipment expenditures. The state budget has been increased by \$100 million for 2020-21 low incidence disabilities budget which could result in a significant increase in funding for Marin. The SELPA will bring this forward for discussion to determine if we should change the existing allocation plan.

All other existing AB 602 Special Education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. For the 2020-21 fiscal year and each fiscal year thereafter, mental health-related services funding shall be available for pupils with or without an individualized education program.

Five hundred thousand dollars in one-time IDEA funding is allocated for a study of the current SELPA governance and accountability structure and \$350,000 in IDEA funds is provided to develop a standardized IEP template and addendum for distance learning.

Fiscal Flexibility Provisions

Except as outlined below, LEAs will receive funding in 2020-21 based on 2019-20 ADA and must meet specific distance learning and instructional day requirements to avoid an audit penalty.

Flexibility relief proposed in the May Revision remains the same, as follows:

- Exemption if apportionment deferrals create a documented hardship (limited)
- Authority to exclude state's pension on-behalf-of payments for the RRMA calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%
- Use of proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

SB 820, the state budget cleanup bill, provided additional flexibility:

- Allows an adjustment for enrollment growth to LEAs that projected enrollment or ADA growth in the LEA's board approved 2019-20 Second Interim Report or 2020-21 Adopted Budget.
- Expands the use and deadlines of the following Learning Loss Mitigation Funds.
- Allows ESSER and LLMF funds to be excluded from the calculation of the RRMA contribution.
- Lottery Instructional Materials funds (Resource 6300): Modifies the definition of "technology-based instructional materials" to include laptop computers and devices that provide internet access required for students and teachers.

Cash Flow / Deferrals

The final budget language includes \$12 billion of principal apportionment cash deferrals from fiscal year 2020-21 to fiscal year 2021-22:

- | | |
|---------------------------------------|----------------|
| • From February 2021 to November 2021 | \$1.54 billion |
| • From March 2021 to October 2021 | \$2.38 billion |
| • From April 2021 to September 2021 | \$2.38 billion |
| • From May 2021 to August 2021 | \$2.38 billion |
| • From June 2021 to July 2021 | \$2.38 billion |

These principal apportionment deferrals are ongoing and were added through EC Sections 14041.5 and 14041.6. Partial principal apportionments will be received in February through May 2021. The estimated percentages by month that may be received are:

- From February 2021 to November 2021 47%
- From March 2021 to October 2021 18%
- From April 2021 to September 2021 18%
- From May 2021 to August 2021 18%
- From June 2021 to July 2021 0%

The June principal apportionment will be 100% deferred to July 2021.

It is important to maintain adequate cash flow for payroll and other obligations. It is prudent to plan on the full principal apportionment being deferred in the months listed above, as well as for cash flow projections and appropriate action relative to obtaining a Tax Anticipation Note through the County of Marin.

Districts that will be unable to meet their financial obligations in the month(s) of February through June 2021 and have exhausted all other borrowing options may apply for exemption from the deferral(s) pursuant to EC Section 14041.8. Additional information on the deferral exemption application process will be made available in the coming months. Limited funding is available for this exemption; it will be available on a first come, first served basis. LEAs are advised to be preparing this information now. The DOF and SPI will scrutinize the applications for approval.

The Governor's Executive Order authorizing delayed property tax payments may also have an impact on cash flow although in Marin, the County has continued to distribute property tax payments on the Teeter Plan.

Reserves / Reserve Cap

County offices of education continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (equal to approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding minimum reserves and to consider maintaining reserves larger than 17% when revenues or expenditures are especially volatile.

With the current health and economic volatility, it is critical for decisions about reserve levels to be made thoughtfully and deliberately. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves can be an indicator of cash balances, it is important to remember it is not the same as cash – cash is a component of reserves. Due to the restrictive nature of federal CARES

Act funds, districts are strongly encouraged to maximize the use of these one-time funds during the 2020-21 fiscal year. In so doing, local and unrestricted funds will be preserved to address the impact of potential revenue deterioration in 2021-22 and 2022-23.

Because the district reserve cap has not been triggered in accordance with Education Code Section 42127.01 for the 2020-21 fiscal year, districts are advised to manage and maintain prudent reserves as described above.

COVID-19

County offices of education are working with the local health officers to align COVID-19 guidance provided by the California Department of Public Health to local conditions based on county attestation. Stronger Together: A Guidebook for the Safe Reopening of California's Public Schools provides guidance to schools. Below are considerations and assumptions to keep in mind:

- Expect a duration of at least 12 to 18 months
- Operations will be highly modified for COVID-19 prevention
- Devastating economic impacts for families
- Greater rates of absence
- Uneven and disproportionate learning impacts when reopening
- Increased need for social-emotional and mental health support
- Restrictions on athletic, extracurricular and co-curricular activities
- Divided and vocal public opinion
- Lack of consistency in school programs and responses across the county

To address these assumptions and otherwise meet the needs of students for in-person instruction, distance learning, or a hybrid environment, LEAs should:

- Create noncontact options to keep 2020-21 processes on track
- Consider the needs of vulnerable students and staff
- Create plans to assess and correct gaps in learning
- Prepare a continuum of options for learning
- Integrate prevention measures in all transitions, settings and situations
- Alter room layouts for physical distancing
- Adapt systems of support for blended and distance learning
- Create procedures to provide meals for children not on campus

Summary

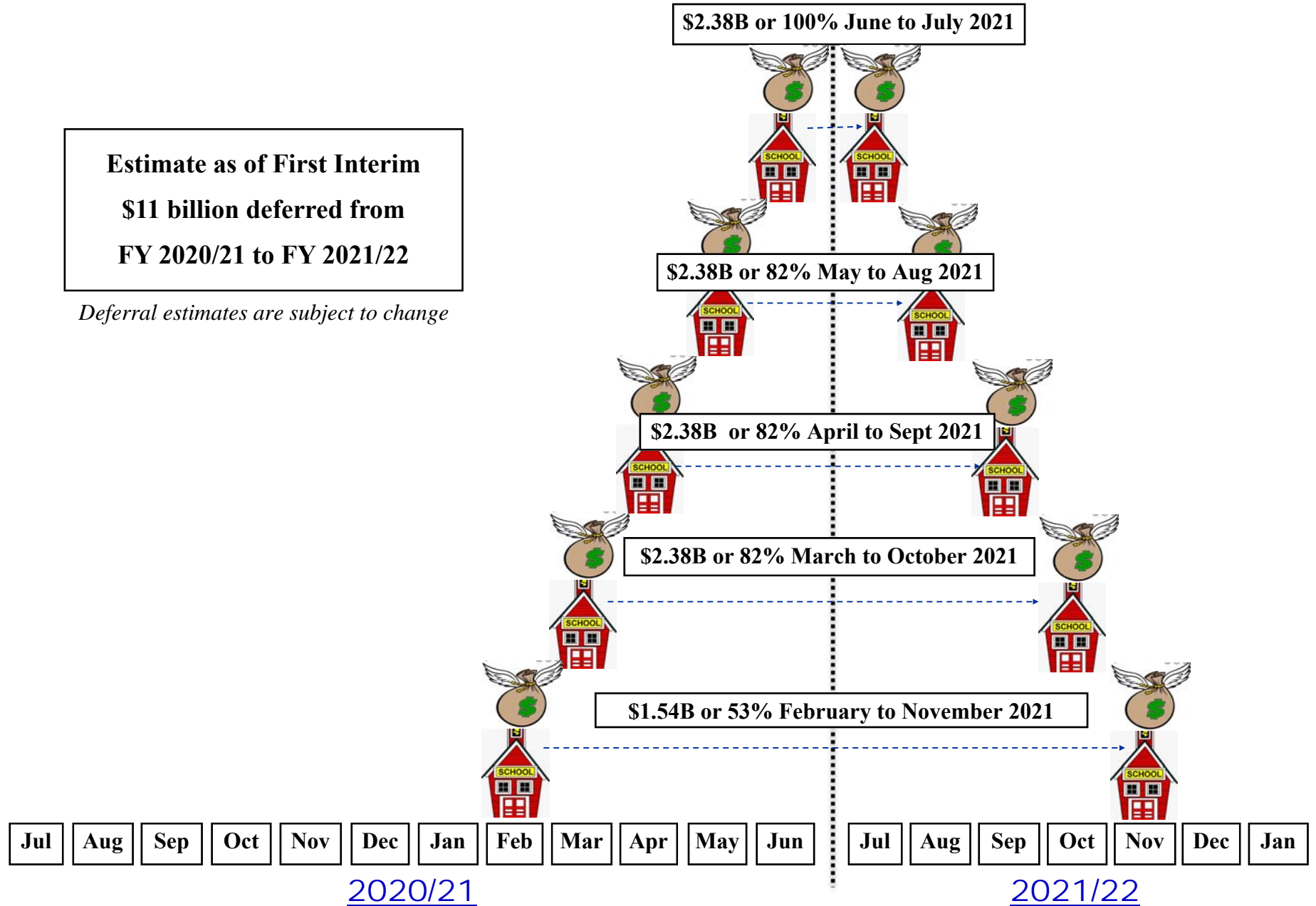
The Marin Common Message is devised to assist LEAs in developing budgets and interim reports and their multiyear projections. How this information affects each LEA is unique. In the projection years, funding growth in the LCFF is expected to be flat at best, with increasing costs related to personnel

(retirement, step and column), which could affect the LEAs' ability to maintain sufficient reserve levels. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To ensure fiscal solvency, districts will need to use resources cautiously and make prudent fiscal decisions.

Apportionment Deferrals

Estimate as of First Interim
\$11 billion deferred from
FY 2020/21 to FY 2021/22

Deferral estimates are subject to change



SSC School District and Charter School Financial Projection Dartboard Adopted State Budget for 2020–21 (Revised CalPERS Rates 10-30-20)

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2020–21 Adopted State Budget, then later revised for new California Public Employees’ Retirement System (CalPERS) employer contribution rate estimates as of October 30, 2020⁴. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA and DOF Latest Estimates	3.26%	2.31%	2.48%	3.26%	N/A
Funded COLA	3.26%	0.00%	N/A	N/A	N/A
SSC Estimated Statutory COLA	3.26%	2.31%	0.60%	0.70%	1.60%
SSC Recommended Planning COLA ^{1,2}	3.26%	0.00%	0.00%	0.00%	0.00%

*Department of Finance (DOF)

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit Factor	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor Impact	(\$178)	(\$181)	(\$186)	(\$215)
2020–21 Base Grants After Deficit Factor	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2020–21 Adjusted Base Grants ³	\$8,503	\$7,818	\$8,050	\$9,572

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2019–20	2020–21	2021–22	2022–23	2023–24
California CPI	2.34%	0.98%	1.59%	1.87%	2.33%
California Lottery	Unrestricted per ADA	\$149	\$150	\$150	\$150
	Restricted per ADA	\$48	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries	1.25%	0.89%	1.24%	1.70%	2.10%
CalSTRS Employer Rate ⁴	17.10%	16.15%	16.00%	18.10%	18.10%
CalPERS Employer Rate ⁴	19.721%	20.70%	23.00%	26.30%	27.30%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 ⁵	0 to 300
The greater of 4% or \$69,000 ⁵	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Recommended planning COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period, and more than \$11 billion in budget deferrals are in place beginning 2020–21.

²The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year.

³Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers’ Retirement System (CalSTRS) and CalPERS rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are estimates and subject to change based on determination by the respective governing boards.

⁵Rate adjusts upward to \$71,000 beginning in 2020–21.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO Analyzes State Education Spending Plan

 BY [PATTI F. HERRERA, EDD](#)

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posted November 4, 2020

Four months into the fiscal year, K–12 and community college practitioners across California are intimately familiar with the most significant aspects of the 2020–21 State Budget pertaining to education as they prepare to absorb over \$12 billion in deferred state payments and adjust their local spending plans in accordance with the resources available through the Budget—all the while attending to the learning needs of their students and preparing to reopen their facilities for in-person instruction once it is safe to do so. While many lived through the Great Recession just a decade ago, the COVID-19 health pandemic ushered in an unprecedented crisis in public education, calling for continuous innovation and heightened, if not new, collaborations at the district, county, and state levels. That is to say, leading their local agencies through a tough budget spawned by an acute recession—while critical—is but one of many challenges K–14 leaders and their staff must manage today.

Understanding the Adopted State Budget, however, is important for local agency business offices and leaders, particularly during tumultuous times. To aid in understanding the State Budget and its local implications, each year the Legislative Analyst's Office (LAO) releases a report describing the major features of the state's spending plan. The LAO released its analysis of the [education spending plan](#) on October 29, 2020, which we summarize below.

Proposition 98

The Proposition 98 minimum guarantee has been determined by Test 1 over the last few years, which requires the state to spend approximately 38% of state General Fund revenues on K–14 education. Because of this direct link to state revenues that fluctuate with larger economic conditions, the health pandemic had an immediate and acute impact on the minimum guarantee. The LAO notes that year-over-year Proposition 98 funding dropped a whopping 12.5% from the 2019–20 Enacted Budget level of \$81.1 billion to \$70.9 billion. This picture is less grim when you compare the 2020–21 minimum guarantee to the revised 2019–20 estimate that accounts for the pandemic's effect on prior-year funding. The 2019–20 minimum guarantee was revised downward to \$77.7 billion. In that local property taxes have held steady (and are modestly improving) even during the recession, the decline in funding is directly attributable to estimated reductions in state General Fund revenues.

While the State Budget reflects the decline in Proposition 98 funding, it also includes a provision that requires the state to make annual supplemental payments equal to 1.5% of General Fund revenues beginning in 2021–22, up to \$12.4 billion. This provision also increases the minimum guarantee on an ongoing basis in Test 1 years from 38% of General Fund revenues to 40%.

Apportionments and Deferrals

Importantly, state lawmakers managed to maintain base apportionment funding for districts at their 2019–20 levels by using a suite of one-time funds, including cashing out the full \$377 million in the Proposition 98 reserve account. However, neither the Local Control Funding Formula for K–12 nor the Student Centered Funding Formula for community colleges—along with other key programs—received the statutory 2.31% cost-of-living adjustment (COLA). The effect of suspending the COLA is of course the loss of local agency purchasing power for ever-increasing obligations.

On the one hand the 2020–21 State Budget preserves base funding while on the other it defers \$11 billion and \$1.5 billion in K–12 and community college apportionments, respectively, beginning with the February 2021 payments. The LAO reminds us that the State Budget included a provision to reduce deferrals if the state received any additional federal assistance by October 15, 2020. Because Washington, D.C., failed to pass a stimulus package by that deadline, K–14 education leaders must be prepared to absorb the full \$12.5 billion in late state payments and the associated borrowing costs unless they can demonstrate that they meet the hardship criteria for exemption. The Department of Finance, the State Controller, and the State Treasurer are authorized to exempt local agencies that qualify for deferral exemptions not to exceed \$300 million and \$60 million per month for K–12 and community college agencies, respectively.

Other Significant Investments

Finally, the LAO highlights other significant budget investments, including:

- Increasing the K–12 special education base grant from \$545 per unit of average daily attendance to \$625
- \$6.4 billion in one-time federal funding to cover K–12 costs associated with COVID-19 and to address learning loss

- Repurposing public pension payments to reduce associated costs equal to approximately 2.2% of pay in 2020–21 and 2021–22

The LAO report also includes a description of flexibilities to help local agencies address their budget needs, as well as new programmatic requirements for K–12 districts with respect to distance learning for the 2020–21 school year.

Finally, the LAO is scheduled to release its annual *Fiscal Outlook* report in mid-November, which will provide an up-to-date forecast of California's economy and the budget landscape as we move closer to Governor Gavin Newsom's release of his 2021–22 January State Budget. Stay tuned.



Legislative Analyst's Office
The California Legislature's Nonpartisan Fiscal and Policy Advisor

Budget and Policy Post

October 29, 2020

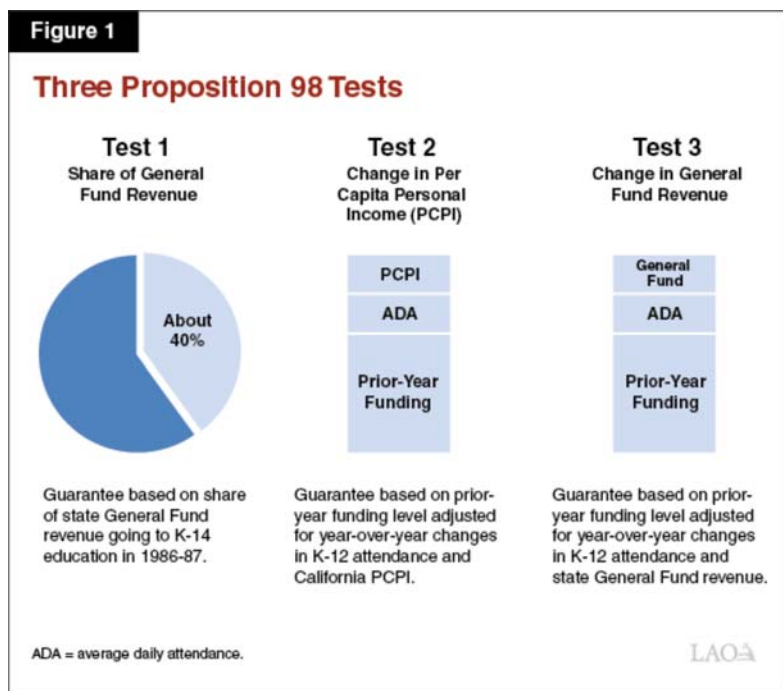
The 2020-21 Spending Plan:

Proposition 98 and K-12 Education

This post begins by covering the Proposition 98 minimum guarantee and overall Proposition 98 spending, then covers spending for K-12 education. The EdBudget <<https://lao.ca.gov/Education/EdBudget/2020/July>> part of our website contains dozens of tables providing more detail about the 2020-21 education budget package.

Proposition 98

Proposition 98 Establishes Minimum Funding Level for Schools and Community Colleges. This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or “tests” (Figure 1). Each test takes into account certain inputs, such as state General Fund revenue, per capita personal income, and K-12 student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of state General Fund and local property tax revenue.



Minimum Funding Requirement Down Significantly in 2019-20 and 2020-21. As Figure 2 shows, estimates of the minimum guarantee under the June 2020 budget plan have dropped significantly compared with June 2019 estimates. For 2019-20, the minimum requirement is down \$3.4 billion (4.2 percent). For 2020-21, the minimum requirement is down \$6.8 billion (8.7 percent) from the revised 2019-20 level and \$10.2 billion (12.5 percent) from the 2019-20 level estimated in June 2019. These drops mainly reflect reductions in state General Fund revenue. Test 1 remains operative in both years, with the drop in

the General Fund portion of the guarantee equal to nearly 40 percent of the drop in revenues. The local property tax portion of the guarantee, by contrast, grows slowly from 2019-20 to 2020-21.

Figure 2

Comparing June 2019 and June 2020 Proposition 98 Estimates

(In Millions)

	2019-20			2020-21		
	June 2019 (Enacted)	June 2020 (Revised)	Change	June 2020 (Enacted)	Change From 2019-20 Revised	Change From 2019-20 Enacted
Minimum Guarantee						
General Fund	\$55,891	\$52,656	-\$3,235	\$45,066	-\$7,590	-\$10,825
Local property tax	25,166	25,022	-144	25,824	802	659
Totals	\$81,056	\$77,678	-\$3,379	\$70,890	-\$6,788	-\$10,166
Funding by Segment						
K-12 schools	\$71,243	\$68,568	-\$2,675	\$62,525	-\$6,043	-\$8,718
Community colleges	9,437	9,109	-327	8,365	-745	-1,072
Reserve deposit	377	—	-377	—	—	-377

Budget Plan Implements Significant Payment Deferrals. In both 2019-20 and 2020-21, the budget plan reduces school and community college funding to the lower minimum requirement. It implements these reductions primarily by deferring \$12.5 billion in payments. (When the state defers payments from one fiscal year to the next, the state can reduce spending while allowing school districts to maintain programs by borrowing or using cash reserves.) Of the \$12.5 billion, \$11 billion applies to K-12 schools and \$1.5 billion applies to community colleges. Although the budget plan authorized the Department of Finance to rescind up to \$6.6 billion of the deferrals if the state received additional federal funding by October 15, 2020, Congress did not approve any additional funds prior to this deadline.

Makes a Few Other Spending Adjustments. In addition to the deferrals, the budget plan makes a few other adjustments to school and community college funding. Most notably, it does not provide the 2.31 percent statutory cost-of-living adjustment for school and community college programs in 2020-21. The budget plan also uses \$833 million in one-time funds to cover costs for the K-12 Local Control Funding Formula (LCFF) and community college apportionments in 2019-20 and 2020-21. These one-time funds consist of \$426 million in unspent prior-year funds and a \$407 million settle-up payment. In addition, the budget plan withdraws the entire \$377 million the state deposited into the Proposition 98 Reserve in the fall of 2019. (Formulas in the State Constitution govern Proposition 98 Reserve deposits and withdrawals.) Finally, the budget plan obtains \$240 million in savings (\$110 million in 2019-20 and \$130 million in 2020-21) from eliminating unallocated State Preschool slots.

Creates Supplemental Obligation to Increase Funding Beginning in 2021-22. This obligation has two parts. First, it requires the state to make temporary payments on top of the Proposition 98 guarantee beginning in 2021-22. Each payment will equal 1.5 percent of annual General Fund revenue. The state can allocate these payments for any school or community college purpose. Payments will continue until the state has paid \$12.4 billion—the amount of funding schools and community colleges could have received under Proposition 98 if state revenues had continued to grow. (Technically, the obligation equals the total difference between the Test 1 and Test 2 funding levels in 2019-20 and 2020-21.) Second, the obligation requires the state to increase the minimum share of General Fund revenue allocated to schools and community colleges from 38 percent to 40 percent on an ongoing basis. This increase is set to phase in over the 2022-23 and 2023-24 fiscal years.

K-12 Education

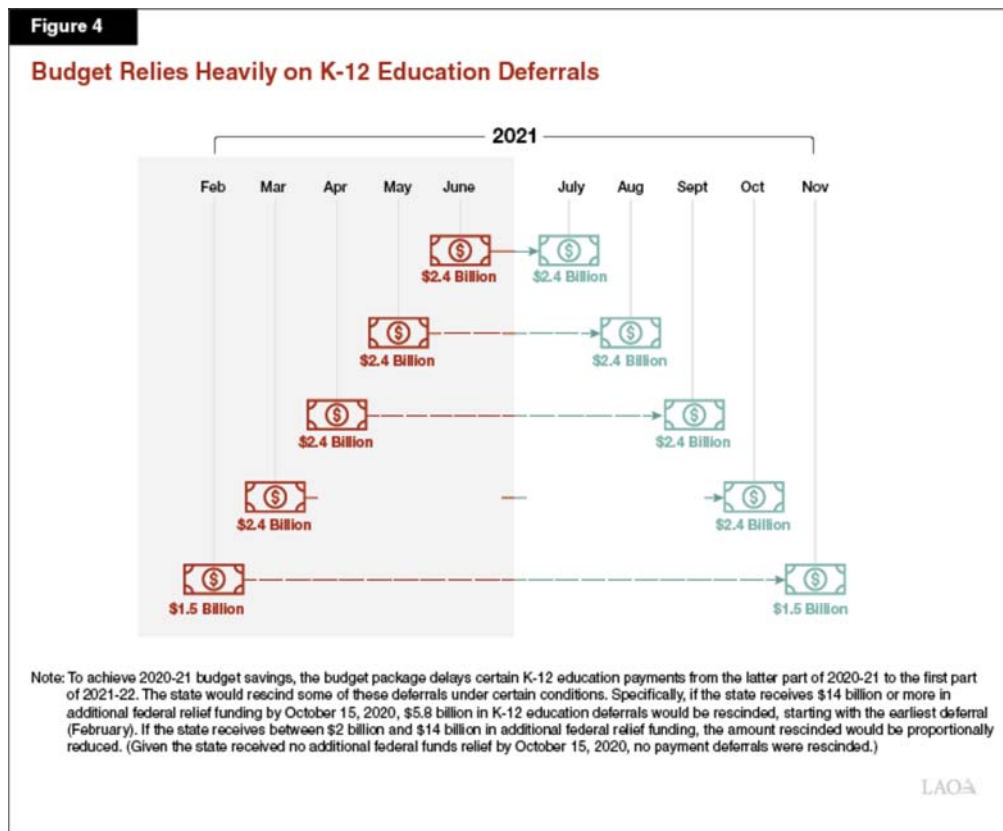
Proposition 98 Funding Decreases 12 Percent. The budget package includes \$62.5 billion in Proposition 98 funding for K-12 education in 2020-21—\$8.7 billion (12.2 percent) less than the 2019-20 Budget Act level. Figure 3 describes the major changes.

Figure 3**Major Changes in K-12 Education Proposition 98 Spending***Proposition 98 and Reappropriated Funds (In Millions)*

		Amount
One-Time Actions		
Payment deferrals	Defers payments from the latter half of 2020-21 to the first half of 2021-22.	-\$11,042
Learning loss mitigation	Funds activities mitigating learning loss due to COVID-19 school closures. (Budget also includes \$4.8 billion one-time federal funding for this purpose.)	540
State Preschool	Removes unspent 2019-20 contract funds.	-110
Child Nutrition	Provides up to \$0.75 for each breakfast or lunch served between March and August 2020. (Budget also includes \$112 million one-time federal funding for this purpose.)	80
Classified Summer Assistance program	Allows classified employees to deposit a portion of their income earned into a fund that would be supplemented by state dollars and paid out in one or two installments during the summer months.	60
Early literacy	Provides \$50 million in early literacy grants for the 75 schools with the lowest performance on third grade standardized tests and \$3 million to establish an expert lead in literacy within the statewide system of support.	53
Operating grants for two fiscally distressed districts	Provides special grants to Inglewood Unified School District (\$16 million) and Oakland Unified School District (\$5.8 million) as set forth in Chapter 426 of 2018 (AB 1840, Committee on Budget).	22
Refugee student services	Provides grants to districts serving notable numbers of refugee students.	15
Curriculum frameworks	Funds one or more COEs to develop training and resources for implementation of the curriculum frameworks in health and history/social science.	8
Other	Includes funding for the SACS replacement project, dyslexia resources, the fourth and final operations grant for the Southern California Regional Occupational Center, and development of distance learning and curriculum guidance.	12
Subtotal		(-\$10,362)
Ongoing Spending		
Special education	Increases base special education funding for the lowest funded SELPAs to \$625 per student.	\$545
State Preschool	Makes ongoing reduction to account for unallocated contract funds.	-130
Low incidence funding	Provides additional special education funding based on counts of students who have hearing, visual, and/or orthopedic impairments.	100
Exploratorium	Eliminates ongoing Proposition 98 funding for program.	-4
Other	Consists of several minor technical adjustments.	—
Subtotal		(\$512)
Total Changes		-\$9,850

COVID-19 = coronavirus disease 2019; COEs = county offices of education; SACS = Standard Account Code Structure; and SELPAs = Special Education Local Plan Areas.

Defers \$11 Billion in K-12 Payments, Allows Exemptions in Limited Circumstances. The state distributes funding for LCFF and special education following a monthly payment schedule established in law. The budget plan modifies this schedule in 2019-20 to defer \$1.9 billion in payments to the following fiscal year. In 2020-21, the budget plan maintains these deferrals and adopts \$9.1 billion in additional deferrals. Under the modified schedule (see Figure 4), portions of the payments otherwise scheduled for the months of February through June will be paid over the July through November period. The total amount deferred equates to about 16 percent of all state and local funding schools receive for LCFF and special education, or 24 percent of the General Fund allocated for these programs. If a district or charter school can demonstrate it would be unable to meet its financial obligations because of the deferrals, and has exhausted all other sources of internal and external borrowing, it can apply for an exemption. The law allows the Department of Finance, State Controller, and State Treasurer to authorize up to \$300 million in deferral exemptions per month. If these exemption requests exceed the funding available, the earliest applications will be approved first.



Addresses Historically Low-Funded Special Education Regions. Most state special education funding is provided to Special Education Local Plan Areas (SELPAs) based on total student attendance within the area. (Most SELPAs are regional collaborations of neighboring districts, county offices of education [COEs], and charter schools, though some consist of only a single large district.) Each SELPA receives a unique per-student rate linked to certain historical factors. In 2019-20, these per-student rates varied from \$557 to more than \$900. The budget provides \$545 million to bring low-funded SELPAs to a new rate of \$625 per student. This rate is roughly equivalent to the 93rd percentile of current rates.

Allocates \$6.4 Billion in One-Time Federal Funding. As Figure 5 shows, the budget package allocates \$6.4 billion in one-time federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding for K-12 education. The majority of funding (\$4.8 billion) is provided for learning loss mitigation. The budget also includes \$1.5 billion that can be used for a variety of activities and is distributed based on counts of low-income and disadvantaged children. The remaining funds are used to provide higher reimbursement rates for some school meals, create a competitive grant program for implementing the community schools model, and cover state costs of allocating and overseeing how CARES Act funds are spent.

Figure 5

One-Time Federal CARES Act Funding for K-12 Education

2020-21 (In Millions)

Program	Description	Spending Deadline	Amount
Learning loss mitigation	Funds activities to address student learning loss due to COVID-19 school closures.	December 30, 2020 ^a	\$4,795 ^b
Grants to schools	Provides funding for broad array of activities, including those related to COVID-19. Funding distributed based on counts of low-income and disadvantaged children.	September 30, 2022	1,483
Child Nutrition	Provides up to \$0.75 for each breakfast or lunch served between March and August 2020.	December 31, 2020	112 ^c
California Community Schools Partnership Program	Provides competitive grants to coordinate or expand community schools.	September 30, 2022	45
State operations	Funds California Department of Education to allocate and monitor CARES Act funding.	September 30, 2022	2
Total			\$6,436

^aOf total amount, \$4.4 billion must be spent by December 30, 2020. Remaining \$355 million must be spent by September 30, 2022.

^bBudget also includes \$540 million Proposition 98 to be spent by June 30, 2021 for this purpose.

^cBudget also includes \$80 million Proposition 98 funding for this purpose.

CARES = Coronavirus Aid, Relief, and Economic Security and COVID-19 = coronavirus disease 2019.

Funds Learning Loss Mitigation Activities. The budget package provides \$5.3 billion in one-time funding for activities mitigating learning loss due to coronavirus disease 2019 (COVID-19) school closures. This amount consists of \$4.4 billion from the federal Coronavirus Relief Fund, \$540 million Proposition 98 General Fund, and \$355 million from the federal Governor's Emergency Education Relief Fund. Allocations from the Coronavirus Relief Fund can be used to cover eligible costs incurred between March 1, 2020 and December 30, 2020, while the remainder of the funding covers costs incurred between March 13, 2020 and September 30, 2022. Allowable activities include expanding learning supports, increasing instructional time, offering additional academic services (such as diagnostic assessments and devices and connectivity for distance learning), and addressing other barriers to learning (such as mental health services, professional development for teachers and parents, and student meals). Of this funding, \$2.9 billion is to be allocated based on LCFF supplemental and concentration grants, \$1.5 billion based on the number of students with disabilities, and \$980 million based on total LCFF allocation.

Funds Schools Based on 2019-20 Attendance Levels, Allows Growth Under Certain Conditions. For funding purposes, the state ordinarily credits school districts with their average daily attendance in the current or prior year, whichever is higher. Charter schools and COEs are funded according to their attendance in the current year only. In 2020-21, however, the state will not collect average daily attendance data. Instead, districts, charter schools, and COEs will be funded according to their 2019-20 attendance levels unless they had previously budgeted for attendance growth. Any attendance growth for a district or charter school is limited to the lower of its (1) previously projected increase in enrollment or attendance, as documented in its budget, or (2) actual increase in enrollment from October 2019 to October 2020. (For this calculation, enrollment numbers are converted to an equivalent amount of average daily attendance by adjusting them for the statewide average absence rate.) Charter schools providing most of their instruction outside of a traditional classroom setting (such as online charter schools) are ineligible for growth funding. The trailer legislation also allows a few other attendance-related adjustments. Most notably, if a charter school closes during the 2020-21 school year, the attendance it previously generated will be credited to its sponsoring school district.

Modifies Instructional Requirements to Allow for Distance Learning. The budget package suspends requirements for annual instructional minutes for 2020-21 to provide additional flexibility to schools and allows minimum instructional day requirements be met through a combination of in-person instruction and distance learning. The budget package also sets expectations for distance learning. Among other specified activities, distance learning must be substantially equivalent to in-person instruction; include daily live interaction between teachers and students; and provide appropriate supports to students with disabilities, English learners, and other student subgroups.

Requires Learning Continuity and Attendance Plans in 2020-21. Existing law requires school districts, COEs, and charter schools to annually adopt a Local Control and Accountability Plan (LCAP) that sets goals in key state priority areas and specifies actions they will take to achieve these goals. On April 28, 2020, the Governor issued an executive order that shifted the 2020-21 LCAP deadline from July 1, 2020 to December 15, 2020. However, budget trailer legislation eliminates the LCAP requirement for 2020-21 and instead requires school districts, COEs, and charter schools to adopt a Learning Continuity and Attendance Plan by September 30, 2020. These plans must include descriptions of (1) actions that will be taken to provide continuity of learning and address the impact of COVID-19 on students, staff, and the community; (2) how state and federal funding is being used to support the actions specified; and (3) how services for students who are low income, English learners, and/or foster youth will be increased or improved. Trailer legislation also requires the Superintendent of Public Instruction, by August 1, 2020, to develop a template for local education agencies to use in adopting their Learning Continuity and Attendance Plan.

Prohibits Layoffs for Teachers and Certain Other Employees. State law generally prohibits districts from laying off certificated employees (including teachers, administrators, and counselors) unless the affected employees received preliminary notice on or before March 15 of the preceding school year. An exception to this law allows districts to initiate layoffs between the adoption of the state budget and August 15 if their per-pupil funding does not increase at least 2 percent over the previous year. For 2020-21, the budget plan eliminates the August layoff window for all certificated employees except those in administrative positions (such as school principals and vice principals). Regarding classified employees (including instructional aides, clerical staff, custodians, and other non-certificated employees), the law ordinarily allows districts to initiate layoffs at any time, provided the affected employees receive at least 60 days' notice. For 2020-21, the budget plan prohibits districts from laying off classified employees who work in nutrition, transportation, or custodial services. It also encourages districts to avoid laying off employees who work in other areas.

Includes Additional Fiscal Flexibility in a Few Areas. Budget trailer legislation includes several changes to provide more spending flexibility for school districts:

- For the purposes of calculating minimum routine maintenance deposits, excludes one-time funding for state pension payments on behalf of school districts, learning loss mitigation funds, and federal Elementary and Secondary School

Emergency Relief funds. Typically, school districts receiving funding from the state's School Facility Program are required to establish a restricted account for routine maintenance of school facilities and deposit 3 percent of the district's annual expenditures.

- Allows for proceeds from the sale or lease of surplus property purchased entirely with local funds to be used for one-time general fund purposes through 2023-24.
- For the purpose of spending restricted lottery revenues, permanently expands the definition of instructional materials to also include laptop computers and devices that provide internet access. Schools and community colleges receive about \$450 million in lottery revenues annually that must be spent on instructional materials.
- Allows the California Department of Education (CDE) to waive several programmatic requirements for the After School Education and Safety program.

Repurposes Prior Pension Payment to Reduce District Costs Over the Next Two Years. School district pension costs have been rising relatively quickly over the past several years. To help mitigate future cost increases, the 2019-20 budget plan included \$2.3 billion non-Proposition 98 General Fund to make a supplemental pension payment on behalf of schools and community colleges. Of this amount, \$1.6 billion was for the California State Teachers' Retirement System and \$660 million was for the California Public Employees' Retirement System. (Nearly all school employees are covered by one of these two pension systems.) At the time, the state estimated that the supplemental payment could reduce district pension costs by roughly 0.3 percent of annual pay over the next few decades. The 2020-21 budget plan repurposes this payment to reduce pension costs by a larger amount over the next two years. Specifically, districts will receive cost savings of approximately 2.2 percent of pay in 2020-21 and 2021-22, but will not experience savings over the following decades. We provide further information on budget actions affecting the state's pension systems in our Pensions post <<https://lao.ca.gov/Publications/Report/4279>> .

Supports New and Ongoing CDE Workload. The budget provides CDE with 9.5 additional positions and an associated \$3.6 million augmentation for accommodating new workload. Of that amount, \$2.2 million is one time and \$1.4 million is ongoing. The most notable one-time workload is related to allocating and monitoring federal CARES Act funding. The new ongoing workload includes tracking implementation of changes for charter school petitions and renewals, as well as supporting new workload related to deferrals and attendance changes. A list of all new K-12 workload <<https://lao.ca.gov/Education/EdBudget/Details/451>> for the department is on our EdBudget website.

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

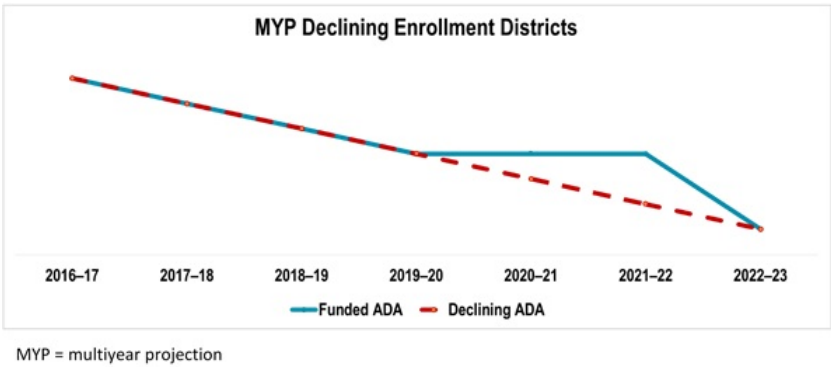
Foreshadowing the Impact of Declining Enrollment on 2022–23: Act Now

 **BY JOHN GRAY**

 **BY ROBERT MCENTIRE, EDD**

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As we travel the state helping local educational agencies (LEAs) work through complex problems, concerns regarding stakeholder ambivalence about the looming impact of the hold harmless provision on the multiyear projections, staffing and fiscal solvency for declining enrollment districts is beginning to ring loud. Executive Order N-26-20 provided average daily attendance (ADA) protection in 2019–20 by amending the calendar used to determine the period for Second Principal Apportionment (P-2) and the Annual Apportionment (P-Annual). In fact, both P-2 and P-Annual concluded by February 29, 2020. Education Code Section (EC §) 43502(b) requires the California Department of Education to use actual attendance reported at the 2019–20 P-2 and P-Annual reporting periods as the basis for funding in 2020–21, and this includes all programs funded on an ADA-basis such as the Mandate Block Grant and the Lottery. Attendance for 2020–21 is not collected by the state, so ADA protection extends to 2021–22, as seen in the figure below.



While the Executive Order provided a brief respite for ADA, it did nothing for the other major component of the Local Control Funding Formula (LCFF) calculation—the unduplicated pupil percentage (UPP). Under normal circumstances, the UPP population is collected through direct certification at the county level, completion of qualifying free or reduced-price meals (FRPM) applications, or an income verification form. In an effort to address food insecurity, the USDA has extended the fully funded summer feeding programs for LEAs that qualify, thereby removing any incentive for families to complete the FRPM application. This leaves LEAs with the daunting task of collecting income verification forms for which there is no direct benefit to families for completing, only the promise for more classroom funding, when students are learning from home. The UPP number used in the LCFF calculation includes data for three years, so the impact from this year will be muted some, but will affect funding for the neediest students in the state for the next three years.

LEAs with declining enrollment will benefit from having their ADA held harmless for 2020–21 and 2021–22, but could see a substantial reduction in funding due to the reality that families are just refusing to submit income verification forms resulting in a lower UPP. Compounding matters further, the hold harmless has created the perception that “everything is okay,” for many stakeholders while most LEAs are in declining enrollment. Districts that are experiencing ongoing declining enrollment will have to address the cumulative impact of two or more years of decline in 2022–23. Despite the ADA hold harmless, we recommend that districts take the necessary steps to align staffing and expenditures to the number of students being served during the 2021–22 fiscal year and not based on a hold harmless.